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Small business profiles

Ontario 1985



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SMALL BUSINESS PROFILES



ONTARIO

1985



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Note:

¹ There are 13 geographic areas: Canada, each of 10 provinces, the Yukon and the Northwest Territories.

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Small Business and Special Surveys Division

Small Business Profiles

ONTARIO

1985

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Symbols

- zero or no observations
- too small to be expressed
- ... not applicable
- x confidential

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.



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6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985

Appendix A

Selected Publications Relating to Small Business

Highlights

ONTARIO

- The number of small businesses increased 25,000 or 29% in the 34 industries profiled from 1982 to 1985. The Operators of Buildings and Dwellings Industry registered the largest increase, 5,600 businesses.
- The Barber and Beauty Shops Industry and the Janitorial Services Industry reported the highest profit margin ratios, of 33% and 28% respectively, of all 34 industries profiled in this publication.
- The Insurance and Real Estate Agencies Industry paid out the highest percentage of sales in wages, 49%, followed by the Management Consulting Services Industry with a comparable figure of 42%.
- The estimated payrolls generated by businesses with less than 20 employees in these 34 industries increased from \$2.8 billion in 1982 to \$3.7 billion in 1985, representing a 32% increase.
- Employment in businesses with less than 20 employees increased almost 11%, from 225,000 average labour units in 1982 to 250,000 in 1985.

Introduction and Data Sources

This publication is one of a series representing industry profiles of small businesses. Other reports currently available from the Small Business and Special Surveys Program are listed in **Appendix A** under the title **Selected Publications Relating to Small Business**. The data contained in this report are the result of a joint project of Statistics Canada, the Department of Regional Industrial Expansion and all provincial and territorial departments responsible for small businesses.

Returns submitted to Revenue Canada Taxation for the year 1985 were used to derive the information shown in this bulletin. The statistics were compiled from only those businesses reporting sales of between \$10 thousand and \$2 million. The choice of this particular size range was largely driven by operational considerations and does not represent an official definition of what constitutes a small business.

Data pertaining to businesses in tables 1, 2, 3, and 6 are drawn from a statistical sample of taxation records of corporations and unincorporated sole proprietorships and partnerships. The tables are on a fiscal year basis. Data for table 4 are derived from incorporated businesses only. Corporate data in this report are derived from tax returns, which typically consist of a T2 form, a set of financial statements and other supportive schedules. Similarly unincorporated business tax returns which report self-employment income typically consists of a T1 (General) form, a set of financial statements and other supportive schedules. Table 5 is derived from the T4 form which consists of a summary of wages and salaries, and is on a calendar year basis.

The 34 industry groups selected for publication are those most densely populated by small businesses. These groups represent approximately 50% of small businesses, the remaining 50% being distributed over approximately 800 other industry classifications. Our coverage will expand annually until the taxation year 1987 (available in 1989) when over 100 industry groups representing nearly 75% of Canada's small businesses will be profiled.

METHODOLOGY

Records selected for this study have been ranked in ascending order of sales within an industry and province and divided into four equal parts (quartiles) so that each part (quartile) includes one quarter of the total number of businesses in a given industry. Within each of these quartiles we have displayed the lowest and the highest sales values reported.

Estimated data published for tables 1, 2, 3 and 6 are derived from a statistical sample of approximately 20,000 small businesses distributed amongst 34 industry groups. For example, the number of observations in the sample for the trucking industry range from a high of 748 businesses in Ontario to a low of 18 in the Northwest Territories. Where the sample size of a given industry group is less than 20 businesses, the distribution into quartiles has not been done because of lack of statistical representativeness. In such circumstances, only the total values are published. Furthermore, for quality assurance reasons, a variable reported by less than 13 businesses is not distributed into quartiles.

Estimates published in table 4 are derived from a random sample of approximately 10,000 incorporated businesses selected from the same 34 Standard Industrial Classification groups (SIC).

a) Table 1

This table shows the average ratio of selected expenses items to sales for a) all businesses in the industry and, b) for only those businesses reporting the expense item. It is important to note that in the case of b) each expense ratio shown is independent of any other ratio because the numerator and denominator of the ratio calculation includes only those businesses reporting the particular expense. For example, some small businesses own the building from which they operate and may declare mortgage expenses while others in the same group may not own their business premises and incurrent rather than mortgage as an expense.

b) Table 2

This table displays the average values of selected asset, liability and equity items for all businesses. Columns may be summarized using the accounting equation **ASSETS - LIABILITIES = EQUITY** (the total may not be exact due to rounding).

c) Table 3

Table 3 presents some of the more commonly used financial and operating ratios. The figures which make up these ratios have been extracted from Table 2 (except for interest expense) and the ratios represent the average of ratios for each business in the group.

Introduction and Data Sources - concluded

Definitions

1. Liquidity Ratio

$$\text{Current} = \frac{\text{current assets}}{\text{current liabilities}}$$

2. Leverage Ratios

$$\text{Debt/Equity} = \frac{\text{total liabilities}}{\text{equity}} \quad \text{Interest Coverage} = \frac{\text{net profit} + \text{interest expense}}{\text{interest expense}}$$

$$\text{Debt Ratio} = \frac{\text{total liabilities}}{\text{total assets}}$$

d) Table 4

Table 4 shows the source and application of funds and the subsequent change in working capital. Values shown are averages for all businesses and columns are additive. This table is limited to incorporated businesses only.

e) Table 5

The data in this table are derived from the payroll records of employers and apply to all employees who are issued T4 tax records. Employees earning less than \$500 a year may be excluded as this is the cutoff for the mandatory issuance of T4 tax records.

Due to the annual nature of the data source, we assume that both newly reporting businesses and no longer reporting businesses have been in activity for six months. As a result, their estimated average labour units (ALUs) are assumed to be twice their actual ALUs (i.e. annualized).

f) Table 6

This table shows the distribution of businesses reporting a profit or a loss in an industry from 1982 through 1985. The businesses identified in this table are the same as those in Tables 1 to 3.

How to Use the Tables

The profiles are comprised of six tables. Each table (except Table 5) displays data in quartiles based on sales.

To use the tables:

- 1) Select the industry and/or province of interest to you (See Table of Contents).
- 2) Locate the appropriate sales range that is displayed on the two lines entitled "Low Sales Value" and "High Sales Value".
- 3) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- 4) All data pertaining to the selected business will be in that column.

For example:

Let us take a plumbing business in Canada with sales of \$50,000.

- 1) Select the table entitled "Plumbing Contractors (SIC 4241)".
- 2) Sales of \$50,000 is in the range of \$37,000 to \$90,000 ("Low Sales" and "High Sales" values).
- 3) Thus, sales of \$50,000 are in the lower middle 25% quartile.
- 4) All relevant data pertaining to this plumbing business with sales of \$50,000 are in this quartile for Tables 1 to 4 and Table 6.

Note:

One can note that wages and salaries expense in the plumbing industry range from 10% of sales in the lowest quartile to 26% in the highest quartile. Such variations may illustrate how some expenses vary in proportion to sales.

This comparison by quartile is applicable to Tables 1 to 4 and Table 6.

Table 5 contains employment data for the years 1982 and 1985 and shows the changes in the industry over this time period. The data comprised in this table are cross-sectional.

Standard Industrial Classification - Definition

The SIC for each industry is described at the end of Table 1.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Ontario, Single Family Housing Contractors (SIC 4011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	3,668	917	917	917	917
Businesses in sample	142				
Low sales value (\$000's)	(1)	(1)	93	185	426
High sales value (\$000's)	(1)				(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	39.3	30.0	27.8	43.1	55.7	87.6	44.8	39.0	33.8	45.5	58.4
Occupancy Expenses	4.3	5.0	5.7	4.2	2.6	97.7	4.5	5.0	5.7	4.3	2.7
Mortgage Interest	0.6	1.7	-	0.2	0.6	12.4	4.5	5.1	-	6.5	3.4
Depreciation	1.5	0.3	3.2	1.8	0.6	70.1	2.2	0.4	5.4	2.8	0.7
Repairs & Maintenance	0.1	0.1	-	0.4	0.1	17.7	0.8	0.6	0.5	1.3	0.4
Heat, Light & Telephone	0.5	0.2	0.6	0.5	0.5	76.4	0.6	0.2	0.7	0.6	0.7
Business & Property Tax	0.4	0.2	0.4	0.7	0.3	67.7	0.6	0.3	0.6	0.9	0.5
Insurance	0.7	0.8	1.2	0.4	0.3	92.4	0.8	0.8	1.2	0.5	0.3
Rent	0.5	1.7	0.3	0.1	0.3	32.7	1.7	3.9	0.8	0.8	0.7
Personnel Expenses	17.6	16.2	25.0	14.0	14.1	82.5	21.3	23.9	30.4	16.1	15.5
Financial Expenses	2.6	2.1	3.1	2.7	2.4	100.0	2.6	2.1	3.1	2.7	2.4
Bank Interest & Charges	1.3	0.3	1.8	1.6	1.2	92.8	1.4	0.3	1.8	1.8	1.4
Professional Fees	1.4	1.8	1.4	1.1	1.3	93.8	1.4	1.8	1.7	1.1	1.3
Other Expenses	29.1	27.9	38.4	29.0	19.9	99.6	29.2	27.9	38.4	29.0	20.2
Profit (loss)	7.1	18.8	-0.1	7.1	5.4	100.0	7.1	18.8	-0.1	7.1	5.4
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 4011 - Single Family Housing Contractors

Businesses primarily engaged in the development and construction of single detached and single attached dwellings such as cottages, single duplexes, garden homes, semi-detached houses, single attached houses, erecting prefabricated homes, row houses (exc. row duplexes), single residences and summer homes.

TABLE 2. Balance Sheet Profile for 1985
Ontario, Single Family Housing Contractors (SIC 4011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	3,668	917	917	917	917
Businesses in sample	142				
Low sales value (\$000's)	(1)	(1)	93	185	426
High sales value (\$000's)	(1)	93	185	426	(1)
Average (\$000's)					
Assets					
Cash	32	4	20	55	46
Accounts and Notes Receivable	24	5	5	33	51
Inventory	52	-	16	75	112
Other Current Assets	31	20	9	35	62
Total Current Assets	139	29	51	197	271
Fixed Assets	36	1	30	39	70
Less: Accum. Dep. on Fixed Assets	9	-	8	14	13
Other Assets	46	1	37	43	95
Total Assets	212	30	109	265	423
Liabilities and Equity					
Current Loans	21	1	12	23	45
Other Current Liabilities	78	23	31	121	132
Total Current Liabilities	99	25	43	144	177
Mortgages Payable	22	-	-	10	76
Long Term Debt	4	-	8	-	6
Other Liabilities	58	102	2	59	83
Total Liabilities	183	126	53	214	341
Total Equity	29	-96	56	52	82

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Ontario, Single Family Housing Contractors (SIC 4011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	3,668	917	917	917	917
Businesses in sample	142				
Low sales value (\$000's)	(1)	(1)	93	185	426
High sales value (\$000's)	(1)	93	185	426	(1)
Average					
Liquidity Ratio					
Current ratio (times)	2.0	1.2	1.8	1.9	3.0
Leverage Ratios					
Debt/Equity ratio (times)	-78.5	0.7	-3.7	...	17.1
Interest Coverage ratio (times)	74.3	212.5	25.7	39.4	37.8
Debt ratio (times)	5.3	21.1	0.9	0.9	1.0

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Ontario, Single Family Housing Contractors (SIC 4011)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,354	588	588	589	589
Businesses in sample	65				
Low sales value (\$000's)	(1)	(1)	176	321	726
High sales value (\$000's)	(1)	176	321	726	(1)
Average (\$000's)					
Source of Funds					
From Operations	33	8	39	30	51
Sale of Fixed Assets	11	1	7	24	9
Increase in Long Term Debt	42	2	20	4	138
Advances From Owners and Affiliates	3	-	-	6	6
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	2	-	-	-	8
Tax Adjustments	-	-	-	-	-
Other Sources	5	-	-	5	14
Total	97	12	68	70	226
Application of Funds					
Purchase of Fixed Assets	42	3	49	19	93
Payment of Dividends	4	1	-	6	9
Repayment of Long Term Debt	46	16	135	14	18
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	31	-	-	22	98
Repayment of Adv. From Owners and Affil.	11	3	1	26	12
Decrease in Equity	-	-	-	-	2
Tax Adjustments	1	-	-	1	1
Other Applications	-	-	-	-	1
Total	136	23	185	88	234
Increase (Decrease) in Net Working Capital	-39	-12	-117	-18	-8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Ontario, Residential Building and Development (SIC 401)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	6,202	396,017	17,332	944	926
less than 20	6,087	226,794	9,939	934	910
20 - 99	86	65,493	2,838	7	16
100 - 499	23	75,080	3,303	3	-
500 and over	6	28,650	1,252	-	-
1985					
Total	7,104	601,028	25,543	1,073	...
less than 20	6,943	349,816	14,951	1,062	
20 - 99	125	106,232	4,481	9	
100 - 499	35	X	5,030	2	
500 and over	X	X	1,081	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Ontario, Single Family Housing Contractors (SIC 4011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	2,602	650	650	651	651
Total Sales \$	655,155	20,675	58,182	129,333	446,965
Total Expense \$	642,949	22,081	56,475	125,217	439,176
Net Profit (loss) \$	12,206	-1,406	1,707	4,116	7,789
Businesses reporting a profit (No.)	1,657	385	456	417	399
Total Sales \$	410,514	12,658	41,301	81,307	275,248
Total Expense \$	369,859	9,951	35,748	71,965	252,195
Net Profit \$	40,655	2,707	5,553	9,342	23,053
Businesses reporting loss (No.)	945	265	194	234	252
Total Sales \$	244,641	8,017	16,881	48,026	171,717
Total Expense \$	273,090	12,130	20,727	53,252	186,981
Net Loss \$	-28,449	-4,113	-3,846	-5,226	-15,264
1983					
All Businesses (No.)	2,729	681	683	682	683
Total Sales \$	712,296	20,692	59,984	135,017	496,603
Total Expense \$	695,938	22,645	58,937	131,829	482,527
Net Profit (loss) \$	16,358	-1,953	1,047	3,188	14,076
Businesses reporting a profit (No.)	1,587	408	352	387	440
Total Sales \$	455,592	12,648	30,714	77,384	334,846
Total Expense \$	406,049	10,294	25,451	68,044	302,260
Net Profit \$	49,543	2,354	5,263	9,340	32,586
Businesses reporting a loss (No.)	1,142	273	331	295	243
Total Sales \$	256,704	8,044	29,270	57,633	161,757
Total Expense \$	289,889	12,351	33,486	63,785	180,267
Net Loss \$	-33,185	-4,307	-4,216	-6,152	-18,510
1984					
All Businesses (No.)	3,870	967	952	976	975
Total Sales \$	1,174,793	40,001	117,533	248,609	768,650
Total Expense \$	1,106,447	35,367	105,026	231,019	735,035
Net Profit (loss) \$	68,346	4,634	12,507	17,590	33,615
Businesses reporting a profit (No.)	3,037	824	706	719	788
Total Sales \$	907,495	34,468	83,610	179,427	609,990
Total Expense \$	816,946	28,567	68,994	158,454	560,931
Net Profit \$	90,549	5,901	14,616	20,973	49,059
Businesses reporting a loss (No.)	833	143	246	257	187
Total Sales \$	267,298	5,533	33,923	69,182	158,660
Total Expense \$	289,501	6,800	36,032	72,565	174,104
Net Loss \$	-22,203	-1,267	-2,109	-3,383	-15,444
1985					
All Businesses (No.)	3,669	888	947	905	929
Total Sales \$	1,266,508	42,365	132,475	279,903	811,765
Total Expense \$	1,174,034	34,556	127,106	256,267	756,105
Net Profit (loss) \$	92,474	7,809	5,369	23,636	55,660
Businesses reporting a profit (No.)	2,991	814	659	776	742
Total Sales \$	1,034,194	39,266	88,981	243,116	662,831
Total Expense \$	928,870	31,113	78,573	217,125	602,059
Net Profit \$	105,324	8,153	10,408	25,991	60,772
Businesses reporting a loss (No.)	678	74	288	129	187
Total Sales \$	232,314	3,099	43,494	36,787	148,934
Total Expense \$	245,164	3,443	48,533	39,142	154,046
Net Loss \$	-12,850	-344	-5,039	-2,355	-5,112

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Ontario, Masonry Contractors (SIC 4231)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,015	503	504	504	504
Businesses in sample	55				
Low sales value (\$000's)	(1)	(1)	31	60	170
High sales value (\$000's)	(1)	31	60	170	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	19.8	...	12.2	7.5	25.8	63.9	31.0	...	23.9	13.2	27.4
Occupancy Expenses	6.4	6.7	9.3	7.0	3.5	95.1	6.8	8.5	9.3	7.0	3.5
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-
Depreciation	2.9	2.1	4.9	4.0	1.0	68.9	4.2	4.8	5.4	4.1	2.1
Repairs & Maintenance	0.3	0.7	0.1	0.3	0.2	27.5	1.1	3.2	0.6	1.8	0.4
Heat, Light & Telephone	0.7	0.6	1.0	1.0	0.4	78.2	0.9	1.6	1.1	1.1	0.5
Business & Property Tax	0.2	0.2	0.2	0.1	0.2	45.8	0.4	0.5	0.4	0.2	0.4
Insurance	0.9	0.1	1.2	1.2	0.9	73.1	1.2	0.4	1.6	1.3	1.0
Rent	1.5	3.0	1.8	0.5	0.7	60.7	2.5	7.0	2.7	0.9	1.0
Personnel Expenses	31.3	...	37.3	29.4	44.0	98.6	31.8	...	38.7	29.4	44.7
Financial Expenses	2.1	2.0	1.9	3.4	1.6	92.8	2.3	2.5	2.0	3.5	1.7
Bank Interest & Charges	1.7	1.8	1.3	2.9	1.2	82.4	2.1	4.9	1.3	3.1	1.2
Professional Fees	0.4	0.2	0.6	0.5	0.4	71.7	0.6	0.3	1.0	0.8	0.4
Other Expenses	20.7	18.2	24.0	30.1	13.9	100.0	20.7	18.2	24.0	30.1	13.9
Profit (loss)	19.5	32.9	15.3	22.5	11.2	89.7	21.8	32.9	25.7	22.5	11.2
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 4231 - Masonry Contractors

Businesses primarily engaged in conventional or specialty masonry work (except interior marble work) such as installation of architectural stone, blocklaying, brick or stone lining (chimney, kiln, boiler, etc.) bricklaying, installation of granite (exterior work), installation of marble (exterior work), masonry work, installation of ornamental stone, pointing masonry, installation of slate (exterior work), stone cutting and setting and installation of veneer facing stone or brick.

TABLE 2. Balance Sheet Profile for 1985
Ontario, Masonry Contractors (SIC 4231)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,015	503	504	504	504
Businesses in sample	55				
Low sales value (\$000's)	(1)	(1)	31	60	170
High sales value (\$000's)	(1)	31	60	170	(1)
Average (\$000's)					
Assets					
Cash	6	-	2	1	18
Accounts and Notes Receivable	16	-	-	6	48
Inventory	1	-	-	-	3
Other Current Assets	1	-	-	-	5
Total Current Assets	25	1	2	8	74
Fixed Assets	35	2	13	40	74
Less: Accum. Dep. on Fixed Assets	13	-	4	19	27
Other Assets	2	-	2	-	4
Total Assets	48	3	12	28	125
Liabilities and Equity					
Current Loans	5	-	2	8	11
Other Current Liabilities	19	-	5	7	51
Total Current Liabilities	24	-	7	15	62
Mortgages Payable	1	-	-	6	1
Long Term Debt	4	1	-	-	11
Other Liabilities	6	-	5	6	13
Total Liabilities	35	1	11	26	86
Total Equity	13	2	1	2	39

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Ontario, Masonry Contractors (SIC 4231)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,015	503	504	504	504
Businesses in sample	55				
Low sales value (\$000's)	(1)	(1)	31	60	170
High sales value (\$000's)	(1)	31	60	170	(1)
Average					
Liquidity Ratio					
Current ratio (times)	2.1	11.1	2.3	1.0	1.4
Leverage Ratios					
Debt/Equity ratio (times)	...	0.6	...	-1.1	4.7
Interest Coverage ratio (times)	207.4	35.7	...	244.9	33.1
Debt ratio (times)	0.8	0.4	1.0	0.6	0.7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Ontario, Masonry Contractors (SIC 4231)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	246	--	--	--	--
Businesses in sample	11				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	40	--	--	--	--
Sale of Fixed Assets	5	--	--	--	--
Increase in Long Term Debt	9	--	--	--	--
Advances From Owners and Affiliates	2	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	1	--	--	--	--
Other Sources	-	--	--	--	--
Total	57	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	30	--	--	--	--
Payment of Dividends	18	--	--	--	--
Repayment of Long Term Debt	8	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	1	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	57	--	--	--	--
Increase (Decrease) in Net Working Capital	-1	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Ontario, Masonry Contractors (SIC 4231)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	878	122,824	4,928	105	159
less than 20	825	52,895	2,127	101	156
20 - 99	50	47,286	1,894	4	3
100 - 499	X	X	283	-	-
500 and over	X	X	624	-	-
1985					
Total	1,223	199,068	7,804	173	...
less than 20	1,128	74,913	2,937	163	
20 - 99	86	82,471	3,233	8	
100 - 499	8	X	944	2	
500 and over	X	X	690	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Ontario, Masonry Contractors (SIC 4231)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	1,412	348	358	353	353
Total Sales \$	116,438	5,548	10,631	20,202	80,057
Total Expense \$	100,213	3,605	7,587	15,802	73,219
Net Profit (loss) \$	16,225	1,943	3,044	4,400	6,838
Businesses reporting a profit (No.)	1,219	312	321	321	265
Total Sales \$	91,315	4,926	9,567	18,380	58,442
Total Expense \$	73,340	2,833	6,350	13,790	50,367
Net Profit \$	17,975	2,093	3,217	4,590	8,075
Businesses reporting loss (No.)	193	36	37	32	88
Total Sales \$	25,123	622	1,064	1,822	21,615
Total Expense \$	26,873	772	1,237	2,012	22,852
Net Loss \$	-1,750	-150	-173	-190	-1,237
1983					
All Businesses (No.)	1,375	343	343	345	344
Total Sales \$	120,821	5,179	10,843	20,347	84,452
Total Expense \$	104,380	3,065	7,656	16,007	77,652
Net Profit (loss) \$	16,441	2,114	3,187	4,340	6,800
Businesses reporting a profit (No.)	1,243	323	321	317	282
Total Sales \$	98,738	4,860	10,092	18,667	65,119
Total Expense \$	80,678	2,633	6,794	14,087	57,164
Net Profit \$	18,060	2,227	3,298	4,580	7,955
Businesses reporting a loss (No.)	132	20	22	28	62
Total Sales \$	22,083	319	751	1,680	19,333
Total Expense \$	23,702	432	862	1,920	20,488
Net Loss \$	-1,619	-113	-111	-240	-1,155
1984					
All Businesses (No.)	1,726	428	433	432	433
Total Sales \$	228,134	7,781	18,427	36,636	165,290
Total Expense \$	198,880	5,383	12,594	28,879	152,024
Net Profit (loss) \$	29,254	2,398	5,833	7,757	13,266
Businesses reporting a profit (No.)	1,536	364	402	413	357
Total Sales \$	194,651	6,742	17,034	35,126	135,749
Total Expense \$	163,834	4,092	11,111	27,268	121,363
Net Profit \$	30,817	2,650	5,923	7,858	14,386
Businesses reporting a loss (No.)	190	64	31	19	76
Total Sales \$	33,483	1,039	1,393	1,510	29,541
Total Expense \$	35,046	1,291	1,483	1,611	30,661
Net Loss \$	-1,563	-252	-90	-101	-1,120
1985					
All Businesses (No.)	2,016	472	532	465	547
Total Sales \$	331,518	8,563	24,223	47,507	251,225
Total Expense \$	294,861	5,111	17,335	37,757	234,658
Net Profit (loss) \$	36,657	3,452	6,888	9,750	16,567
Businesses reporting a profit (No.)	1,848	404	523	435	486
Total Sales \$	282,064	7,315	23,802	44,414	206,533
Total Expense \$	243,208	3,591	16,854	34,510	188,253
Net Profit \$	38,856	3,724	6,948	9,904	18,280
Businesses reporting a loss (No.)	168	68	9	30	61
Total Sales \$	49,454	1,248	421	3,093	44,692
Total Expense \$	51,653	1,520	481	3,247	46,405
Net Loss \$	-2,199	-272	-60	-154	-1,713

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Ontario, Plumbing Contractors (SIC 4241)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,745	686	686	686	687
Businesses in sample	64				
Low sales value (\$000's)	(1)	(1)	31	82	187
High sales value (\$000's)	(1)			187	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	41.1	35.1	39.9	38.2	50.7	99.5	41.4	35.1	39.9	38.2	51.8
Occupancy Expenses	7.4	9.5	8.4	7.4	5.0	100.0	7.4	9.5	8.4	7.4	5.0
Mortgage Interest	-	...	...	...	...	0.4	0.2	-	-	-	...
Depreciation	2.8	2.3	3.8	3.5	1.6	92.9	3.1	3.4	3.8	3.5	1.7
Repairs & Maintenance	0.1	0.1	-	-	0.2	15.7	0.5	1.4	0.1	0.9	0.5
Heat, Light & Telephone	2.0	2.9	1.5	2.3	1.4	94.2	2.2	4.2	1.5	2.3	1.4
Business & Property Tax	0.5	0.8	0.2	0.5	0.5	84.0	0.6	0.8	0.6	0.5	0.6
Insurance	1.3	2.8	2.0	0.7	0.7	96.1	1.4	3.0	2.3	0.7	0.7
Rent	0.6	0.7	0.9	0.4	0.6	42.5	1.4	10.6	1.1	1.1	1.3
Personnel Expenses	18.1	4.0	16.8	20.3	26.2	87.3	20.8	10.2	17.7	20.3	26.5
Financial Expenses	2.1	2.0	2.4	2.5	1.4	95.3	2.2	2.7	2.4	2.5	1.4
Bank Interest & Charges	1.0	0.3	1.6	1.0	0.9	91.6	1.0	0.5	1.8	1.0	0.9
Professional Fees	1.1	1.7	0.7	1.4	0.5	83.4	1.4	2.4	0.8	1.7	0.6
Other Expenses	13.7	21.0	10.8	12.2	12.5	100.0	13.7	21.0	10.8	12.2	12.5
Profit (loss)	17.6	28.4	21.8	19.4	4.1	100.0	17.6	28.4	21.8	19.4	4.1
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 4241 - Plumbing Contractors

Businesses primarily engaged in the installation and repair of primary hot and cold water piping systems (i.e. except space heating) such as: installation of waste and vent systems drain, installation of hot water heaters and plumbing tanks, installation of water meters, installation of piping systems, installation of plumbing fixtures, installation of primary hot water, installation of roof drainage systems (exc. eavestroughing), and installation of sanitary ware

TABLE 2. Balance Sheet Profile for 1985
Ontario, Plumbing Contractors (SIC 4241)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,745	686	686	686	687
Businesses in sample	64				
Low sales value (\$000's)	(1)	(1)	31	82	187
High sales value (\$000's)	(1)	31	82	187	(1)
Average (\$000's)					
Assets					
Cash	7	1	3	7	12
Accounts and Notes Receivable	30	2	1	17	89
Inventory	9	-	-	4	28
Other Current Assets	11	-	-	18	15
Total Current Assets	56	3	4	46	145
Fixed Assets	25	6	9	19	60
Less: Accum. Dep. on Fixed Assets	12	2	5	8	32
Other Assets	2	-	-	4	4
Total Assets	71	7	9	61	177
Liabilities and Equity					
Current Loans	8	-	-	3	27
Other Current Liabilities	28	3	4	19	77
Total Current Liabilities	36	3	4	22	104
Mortgages Payable	-	-	-	-	1
Long Term Debt	1	1	-	-	3
Other Liabilities	9	-	3	3	30
Total Liabilities	47	3	7	25	137
Total Equity	25	4	2	36	39

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Ontario, Plumbing Contractors (SIC 4241)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,745	686	686	686	687
Businesses in sample	64				
Low sales value (\$000's)	(1)	(1)	31	82	187
High sales value (\$000's)	(1)	31	82	187	(1)
Average					
Liquidity Ratio					
Current ratio (times)	2.5	1.0	1.0	3.6	2.2
Leverage Ratios					
Debt/Equity ratio (times)	-7.0	1.0	-8.1	3.8	-25.9
Interest Coverage ratio (times)	56.4	107.9	46.3	51.5	43.9
Debt ratio (times)	0.7	0.6	0.9	0.6	0.7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Ontario, Plumbing Contractors (SIC 4241)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,000	--	--	--	--
Businesses in sample	22				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	28	--	--	--	--
Sale of Fixed Assets	1	--	--	--	--
Increase in Long Term Debt	-	--	--	--	--
Advances From Owners and Affiliates	3	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	1	--	--	--	--
Total	33	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	9	--	--	--	--
Payment of Dividends	3	--	--	--	--
Repayment of Long Term Debt	4	--	--	--	--
Current Portion of Long Term Debt	1	--	--	--	--
Purchase of Investments	1	--	--	--	--
Repayment of Adv. From Owners and Affil.	6	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	1	--	--	--	--
Other Applications	-	--	--	--	--
Total	26	--	--	--	--
Increase (Decrease) in Net Working Capital	7	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Ontario, Plumbing, Heating and Air Conditioning, Mechanical Work (SIC 424)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	1,972	314,567	12,684	229	253
less than 20	1,860	154,163	6,185	223	247
20 - 99	94	82,308	3,297	4	6
100 - 499	18	78,096	3,202	2	-
500 and over	-	-	-	-	-
1985					
Total	2,518	436,975	17,129	255	...
less than 20	2,350	192,197	7,533	242	
20 - 99	147	137,641	5,396	10	
100 - 499	20	X	3,199	3	
500 and over	X	X	1,001	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Ontario, Plumbing Contractors (SIC 4241)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	1,756	438	439	438	441
Total Sales \$	205,035	8,793	18,886	35,449	141,907
Total Expense \$	186,522	6,775	14,944	29,922	134,881
Net Profit (loss) \$	18,513	2,018	3,942	5,527	7,026
Businesses reporting a profit (No.)	1,413	369	392	360	292
Total Sales \$	145,554	7,510	16,928	29,104	92,012
Total Expense \$	123,656	5,058	12,669	23,070	82,859
Net Profit \$	21,898	2,452	4,259	6,034	9,153
Businesses reporting loss (No.)	343	69	47	78	149
Total Sales \$	59,481	1,283	1,958	6,345	49,895
Total Expense \$	62,866	1,717	2,275	6,852	52,022
Net Loss \$	-3,385	-434	-317	-507	-2,127
1983					
All Businesses (No.)	1,803	450	451	450	452
Total Sales \$	224,459	8,970	20,460	38,942	156,087
Total Expense \$	205,586	7,444	16,052	34,053	148,037
Net Profit (loss) \$	18,873	1,526	4,408	4,889	8,050
Businesses reporting a profit (No.)	1,457	346	395	381	335
Total Sales \$	176,391	7,364	17,897	32,586	118,544
Total Expense \$	152,949	5,394	13,134	26,754	107,667
Net Profit \$	23,442	1,970	4,763	5,832	10,877
Businesses reporting a loss (No.)	346	104	56	69	117
Total Sales \$	48,068	1,606	2,563	6,356	37,543
Total Expense \$	52,637	2,050	2,918	7,299	40,370
Net Loss \$	-4,569	-444	-355	-943	-2,827
1984					
All Businesses (No.)	2,586	646	644	642	654
Total Sales \$	410,986	15,585	39,686	76,676	279,039
Total Expense \$	375,294	11,786	32,399	68,329	262,780
Net Profit (loss) \$	35,692	3,799	7,287	8,347	16,259
Businesses reporting a profit (No.)	2,177	503	609	591	474
Total Sales \$	314,945	12,717	37,322	70,288	194,618
Total Expense \$	273,449	8,431	29,706	61,293	174,019
Net Profit \$	41,496	4,286	7,616	8,995	20,599
Businesses reporting a loss (No.)	409	143	35	51	180
Total Sales \$	96,041	2,868	2,364	6,388	84,421
Total Expense \$	101,845	3,355	2,693	7,036	88,761
Net Loss \$	-5,804	-487	-329	-648	-4,340
1985					
All Businesses (No.)	2,745	687	685	680	693
Total Sales \$	494,633	17,700	46,242	97,255	333,436
Total Expense \$	449,103	13,195	38,233	83,149	314,526
Net Profit (loss) \$	45,530	4,505	8,009	14,106	18,910
Businesses reporting a profit (No.)	2,436	597	631	612	596
Total Sales \$	433,683	16,008	42,446	87,736	287,493
Total Expense \$	385,291	11,187	34,099	72,773	267,232
Net Profit \$	48,392	4,821	8,347	14,963	20,261
Businesses reporting a loss (No.)	309	90	54	68	97
Total Sales \$	60,950	1,692	3,796	9,519	45,943
Total Expense \$	63,812	2,008	4,134	10,376	47,294
Net Loss \$	-2,862	-316	-338	-857	-1,351

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Ontario, Truck Transport Industry (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	13,378	3,344	3,344	3,345	3,345
Businesses in sample	748				
Low sales value (\$000's)	(1)	(1)	34	65	109
High sales value (\$000's)	(1)			109	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Vehicle Expenses	37.0	44.3	33.1	38.6	31.9	99.3	37.2	44.9	33.4	38.8	31.9
Depreciation	9.2	12.5	8.6	8.4	7.4	85.7	10.7	16.4	10.3	9.1	8.1
Repairs & Maintenance	2.8	2.6	1.5	3.3	3.9	27.2	10.5	11.9	9.9	11.7	9.1
Insurance	3.6	4.2	3.9	3.3	2.9	87.6	4.1	5.0	4.5	3.8	3.2
Fuel Expense	19.1	21.4	17.3	22.0	15.9	81.1	23.6	26.1	22.1	24.2	21.6
Business Tax	2.2	3.6	1.6	1.6	1.9	75.9	2.9	5.1	2.5	2.1	2.1
Personnel Expenses	13.2	4.8	13.4	11.7	22.9	69.2	19.1	13.0	20.3	14.1	25.3
Financial Expenses	4.6	3.9	3.8	5.4	5.1	93.5	4.9	4.6	4.1	5.6	5.2
Bank Interest & Charges	2.5	2.9	2.0	2.4	2.7	77.0	3.2	5.3	2.7	2.8	2.9
Professional Fees	2.1	1.0	1.8	3.0	2.4	78.3	2.6	1.6	2.4	3.6	2.7
Franchise Fees	-	-	-	-	-	0.4	0.6	-	-	-	-
Other Expenses	29.9	30.0	30.1	28.5	30.9	99.6	30.0	30.4	30.1	28.5	30.9
Profit (loss)	15.4	17.0	19.7	15.7	9.2	99.9	15.4	17.0	19.7	15.7	9.2
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 456 - Truck Transport Industry

Businesses primarily engaged in the provision of all types of trucking, transfer and related services. Truck "broker-operators" are included in this industry.

TABLE 2. Balance Sheet Profile for 1985
Ontario, Truck Transport Industry (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	13,378	3,344	3,344	3,345	3,345
Businesses in sample	748				
Low sales value (\$000's)	(1)	(1)	34	65	109
High sales value (\$000's)	(1)	34	65	109	(1)
Average (\$000's)					
Assets					
Cash	5	-	2	4	14
Accounts and Notes Receivable	7	-	-	3	26
Inventory	-	-	-	-	1
Other Current Assets	3	-	-	1	10
Total Current Assets	15	1	3	8	50
Fixed Assets	45	4	6	20	151
Less: Accum. Dep. on Fixed Assets	23	1	1	10	80
Other Assets	4	1	-	-	15
Total Assets	42	5	8	18	136
Liabilities and Equity					
Current Loans	4	1	1	1	12
Other Current Liabilities	15	2	3	9	47
Total Current Liabilities	19	3	4	10	59
Mortgages Payable	-	-	-	-	1
Long Term Debt	2	-	1	1	7
Other Liabilities	9	1	2	4	30
Total Liabilities	31	5	7	15	96
Total Equity	11	-	1	2	40

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Ontario, Truck Transport Industry (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	13,378	3,344	3,344	3,345	3,345
Businesses in sample	748				
Low sales value (\$000's)	(1)	(1)	34	65	109
High sales value (\$000's)	(1)	34	65	109	(1)
Average					
Liquidity Ratio					
Current ratio (times)	3.1	0.4	4.8	5.9	1.3
Leverage Ratios					
Debt/Equity ratio (times)	10.7	-6.8	-12.2	60.4	-4.7
Interest Coverage ratio (times)	84.1	64.7	93.9	123.5	51.3
Debt ratio (times)	0.9	0.9	0.9	1.1	0.8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Ontario, Truck Transport Industry (SIC 456)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,340	--	--	--	--
Businesses in sample	69				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	34	--	--	--	--
Sale of Fixed Assets	7	--	--	--	--
Increase in Long Term Debt	18	--	--	--	--
Advances From Owners and Affiliates	3	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	1	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	1	--	--	--	--
Total	64	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	44	--	--	--	--
Payment of Dividends	2	--	--	--	--
Repayment of Long Term Debt	13	--	--	--	--
Current Portion of Long Term Debt	1	--	--	--	--
Purchase of Investments	5	--	--	--	--
Repayment of Adv. From Owners and Affil.	7	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	1	--	--	--	--
Other Applications	-	--	--	--	--
Total	72	--	--	--	--
Increase (Decrease) in Net Working Capital	-8	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Ontario, Truck Transport Industry (SIC 456)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	3,718	1,279,751	72,866	596	373
less than 20	3,367	166,205	8,802	575	362
20 - 99	239	161,431	8,611	14	10
100 - 499	77	207,868	10,926	7	1
500 and over	35	744,247	44,527	-	-
1985					
Total	3,887	1,613,411	75,052	527	...
less than 20	3,507	218,308	8,997	509	
20 - 99	267	237,651	9,991	9	
100 - 499	80	305,519	12,601	8	
500 and over	33	851,933	43,463	1	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Ontario, Truck Transport Industry (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	12,097	3,024	3,025	3,022	3,026
Total Sales \$	1,029,383	52,594	111,526	199,641	665,622
Total Expense \$	904,504	34,667	83,372	164,410	622,055
Net Profit (loss) \$	124,879	17,927	28,154	35,231	43,567
Businesses reporting a profit (No.)	10,217	2,598	2,621	2,677	2,321
Total Sales \$	757,803	45,514	96,725	177,173	438,391
Total Expense \$	611,734	25,464	65,796	138,153	382,321
Net Profit \$	146,069	20,050	30,929	39,020	56,070
Businesses reporting loss (No.)	1,880	426	404	345	705
Total Sales \$	271,580	7,080	14,801	22,468	227,231
Total Expense \$	292,770	9,203	17,576	26,257	239,734
Net Loss \$	-21,190	-2,123	-2,775	-3,789	-12,503
1983					
All Businesses (No.)	12,377	3,087	3,098	3,097	3,095
Total Sales \$	1,025,015	54,379	115,883	204,262	650,491
Total Expense \$	892,017	41,363	88,424	163,951	598,279
Net Profit (loss) \$	132,998	13,016	27,459	40,311	52,212
Businesses reporting a profit (No.)	10,374	2,501	2,583	2,753	2,537
Total Sales \$	813,909	44,595	97,076	180,959	491,279
Total Expense \$	661,773	27,413	66,241	137,814	430,305
Net Profit \$	152,136	17,182	30,835	43,145	60,974
Businesses reporting a loss (No.)	2,003	586	515	344	558
Total Sales \$	211,106	9,784	18,807	23,303	159,212
Total Expense \$	230,244	13,950	22,183	26,137	167,974
Net Loss \$	-19,138	-4,166	-3,376	-2,834	-8,762
1984					
All Businesses (No.)	12,731	3,178	3,186	3,184	3,183
Total Sales \$	1,524,836	62,605	147,223	267,143	1,047,865
Total Expense \$	1,327,434	47,585	107,199	210,539	962,111
Net Profit (loss) \$	197,402	15,020	40,024	56,604	85,754
Businesses reporting a profit (No.)	11,109	2,480	2,862	2,959	2,808
Total Sales \$	1,310,375	50,259	132,482	248,968	878,666
Total Expense \$	1,098,659	31,509	90,257	190,598	786,295
Net Profit \$	211,716	18,750	42,225	58,370	92,371
Businesses reporting a loss (No.)	1,622	698	324	225	375
Total Sales \$	214,461	12,346	14,741	18,175	169,199
Total Expense \$	228,775	16,076	16,942	19,941	175,816
Net Loss \$	-14,314	-3,730	-2,201	-1,766	-6,617
1985					
All Businesses (No.)	13,450	3,358	3,363	3,366	3,363
Total Sales \$	1,649,686	67,723	162,187	283,467	1,136,309
Total Expense \$	1,462,596	50,565	126,821	235,531	1,049,679
Net Profit (loss) \$	187,090	17,158	35,366	47,936	86,630
Businesses reporting a profit (No.)	11,356	2,613	2,898	2,893	2,952
Total Sales \$	1,363,991	54,599	139,732	247,664	921,996
Total Expense \$	1,159,525	34,289	101,817	197,100	826,319
Net Profit \$	204,466	20,310	37,915	50,564	95,677
Businesses reporting a loss (No.)	2,094	745	465	473	411
Total Sales \$	285,695	13,124	22,455	35,803	214,313
Total Expense \$	303,071	16,276	25,004	38,431	223,360
Net Loss \$	-17,376	-3,152	-2,549	-2,628	-9,047

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Ontario, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,041	260	260	260	261
Businesses in sample	46				
Low sales value (\$000's)	(1)	(1)	37	60	117
High sales value (\$000's)	(1)	37	60	117	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Vehicle Expenses	34.2	38.2	38.2	32.4	29.1	100.0	34.2	38.2	38.2	32.4	29.1
Depreciation	9.5	14.7	7.2	8.7	8.2	94.0	10.1	18.5	7.2	9.2	8.4
Repairs & Maintenance	2.5	2.9	2.9	0.2	4.7	28.2	8.9	8.5	23.4	1.0	9.4
Insurance	3.6	3.1	4.3	4.1	2.7	93.0	3.9	4.2	4.3	4.3	2.7
Fuel Expense	16.9	15.2	22.8	17.7	11.8	84.9	20.0	21.1	22.8	18.6	17.3
Business Tax	1.7	2.3	1.0	1.6	1.8	81.5	2.0	2.9	1.6	1.8	2.0
Personnel Expenses	14.2	-	3.8	21.6	26.5	63.0	22.6	-	8.4	24.5	26.5
Financial Expenses	2.6	3.0	0.8	2.5	4.1	87.8	2.9	4.3	1.1	2.5	4.1
Bank Interest & Charges	1.5	2.7	0.6	1.4	1.4	79.1	1.9	5.5	1.0	1.5	1.4
Professional Fees	1.1	0.3	0.2	1.1	2.7	73.5	1.5	0.7	0.4	1.1	2.9
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	35.0	...	27.6	26.5	32.3	100.0	35.0	...	27.6	26.5	32.3
Profit (loss)	14.0	-1.3	29.7	17.0	7.9	100.0	14.0	-1.3	29.7	17.0	7.9
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 4564 - Dry Bulk Materials Trucking Industry

Businesses primarily engaged in transporting, usually by dump-trucks, such dry bulk materials as cement, fill sand and debris including snow as for example dry materials bulk hopper truck service, dry bulk truck transporting service, bulk tank truck service of dry chemicals, dump truck transporting service (fill sand, debris), snow hauling truck service, and dry bulk tank truck transporting service

TABLE 2. Balance Sheet Profile for 1985
Ontario, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,041	260	260	260	261
Businesses in sample	46				
Low sales value (\$000's)	(1)	(1)	37	60	117
High sales value (\$000's)	(1)	37	60	117	(1)
Average (\$000's)					
Assets					
Cash	7	-	5	8	14
Accounts and Notes Receivable	8	-	1	-	28
Inventory	-	-	-	-	1
Other Current Assets	2	-	-	-	7
Total Current Assets	17	-	6	9	50
Fixed Assets	65	6	4	17	230
Less: Accum. Dep. on Fixed Assets	34	-	4	5	127
Other Assets	1	-	-	1	2
Total Assets	48	6	7	21	155
Liabilities and Equity					
Current Loans	2	-	-	-	10
Other Current Liabilities	15	-	-	2	58
Total Current Liabilities	18	-	-	3	68
Mortgages Payable	-	-	-	1	-
Long Term Debt	1	-	1	1	1
Other Liabilities	14	-	-	15	37
Total Liabilities	33	-	1	20	106
Total Equity	16	6	6	2	49

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Ontario, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,041	260	260	260	261
Businesses in sample	46				
Low sales value (\$000's)	(1)	(1)	37	60	117
High sales value (\$000's)	(1)	37	60	117	(1)
Average					
Liquidity Ratio					
Current ratio (times)	13.7	-	80.8	5.0	1.3
Leverage Ratios					
Debt/Equity ratio (times)	-20.9	-	-1.0	-64.1	4.7
Interest Coverage ratio (times)	254.7	6.3	24.6	...	209.2
Debt ratio (times)	0.7	-	0.3	1.0	0.7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Ontario, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	126	--	--	--	--
Businesses in sample	7				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	74	--	--	--	--
Sale of Fixed Assets	20	--	--	--	--
Increase in Long Term Debt	26	--	--	--	--
Advances From Owners and Affiliates	1	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	121	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	79	--	--	--	--
Payment of Dividends	5	--	--	--	--
Repayment of Long Term Debt	24	--	--	--	--
Current Portion of Long Term Debt	7	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	15	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	2	--	--	--	--
Other Applications	-	--	--	--	--
Total	132	--	--	--	--
Increase (Decrease) in Net Working Capital	-11	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Ontario, Truck Transport Industry (SIC 456)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	3,718	1,279,751	72,866	596	373
less than 20	3,367	166,205	8,802	575	362
20 - 99	239	161,431	8,611	14	10
100 - 499	77	207,868	10,926	7	1
500 and over	35	744,247	44,527	-	-
1985					
Total	3,887	1,613,411	75,052	527	...
less than 20	3,507	218,308	8,997	509	
20 - 99	267	237,651	9,991	9	
100 - 499	80	305,519	12,601	8	
500 and over	33	851,933	43,463	1	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Ontario, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	558	137	139	138	144
Total Sales \$	46,665	2,537	4,942	8,436	30,750
Total Expense \$	41,847	2,179	3,529	6,732	29,407
Net Profit (loss) \$	4,818	358	1,413	1,704	1,343
Businesses reporting a profit (No.)	482	105	131	134	112
Total Sales \$	36,204	2,012	4,635	8,185	21,372
Total Expense \$	30,450	1,578	3,214	6,474	19,184
Net Profit \$	5,754	434	1,421	1,711	2,188
Businesses reporting loss (No.)	76	32	8	4	32
Total Sales \$	10,461	525	307	251	9,378
Total Expense \$	11,397	601	315	258	10,223
Net Loss \$	-936	-76	-8	-7	-845
1983					
All Businesses (No.)	630	148	160	164	158
Total Sales \$	53,294	2,589	5,285	8,846	36,574
Total Expense \$	47,257	1,995	4,092	6,233	34,937
Net Profit (loss) \$	6,037	594	1,193	2,613	1,637
Businesses reporting a profit (No.)	551	126	132	162	131
Total Sales \$	39,497	2,217	4,405	8,741	24,134
Total Expense \$	32,878	1,610	3,116	6,114	22,038
Net Profit \$	6,619	607	1,289	2,627	2,096
Businesses reporting a loss (No.)	79	22	28	2	27
Total Sales \$	13,797	372	880	105	12,440
Total Expense \$	14,379	385	976	119	12,899
Net Loss \$	-582	-13	-96	-14	-459
1984					
All Businesses (No.)	798	190	201	201	206
Total Sales \$	65,420	3,538	7,201	12,094	42,587
Total Expense \$	54,946	2,861	4,868	9,379	37,838
Net Profit (loss) \$	10,474	677	2,333	2,715	4,749
Businesses reporting a profit (No.)	742	166	201	189	186
Total Sales \$	61,585	3,041	7,201	11,446	39,897
Total Expense \$	50,732	2,205	4,868	8,547	35,112
Net Profit \$	10,853	836	2,333	2,899	4,785
Businesses reporting a loss (No.)	56	24	-	12	20
Total Sales \$	3,835	497	-	648	2,690
Total Expense \$	4,214	656	-	832	2,726
Net Loss \$	-379	-159	-	-184	-36
1985					
All Businesses (No.)	1,041	256	241	283	261
Total Sales \$	140,624	6,038	11,684	20,271	102,631
Total Expense \$	126,429	4,444	8,733	17,509	95,743
Net Profit (loss) \$	14,195	1,594	2,951	2,762	6,888
Businesses reporting a profit (No.)	893	209	233	213	238
Total Sales \$	126,429	5,535	11,268	15,723	93,903
Total Expense \$	111,098	3,783	8,282	12,577	86,456
Net Profit \$	15,331	1,752	2,986	3,146	7,447
Businesses reporting a loss (No.)	148	47	8	70	23
Total Sales \$	14,195	503	416	4,548	8,728
Total Expense \$	15,331	661	451	4,932	9,287
Net Loss \$	-1,136	-158	-35	-384	-559

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Ontario, Taxicab Industry (SIC 4581)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	4,927	1,231	1,232	1,232	1,232
Businesses in sample	218				
Low sales value (\$000's)	(1)	(1)	18	23	30
High sales value (\$000's)	(1)			30	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Vehicle Expenses	30.3	25.7	32.6	31.6	31.0	96.8	31.2	28.0	33.1	31.6	31.9
Depreciation	5.0	2.5	5.8	5.2	6.5	65.5	7.6	7.0	7.9	6.9	8.2
Repairs & Maintenance	1.0	0.5	0.4	0.6	2.3	12.4	7.7	5.7	5.9	7.6	8.7
Insurance	7.2	5.1	9.0	6.5	8.2	77.4	9.3	8.3	10.9	8.2	9.5
Fuel Expense	14.7	16.6	15.2	15.2	11.9	79.7	18.5	19.6	19.9	17.6	16.6
Business Tax	2.4	1.1	2.3	4.1	2.1	69.4	3.5	1.9	3.0	5.9	2.9
Personnel Expenses	4.2	1.2	0.6	0.4	14.8	17.8	23.8	11.5	6.6	8.0	31.5
Financial Expenses	2.7	1.1	3.8	2.9	3.1	56.0	4.9	3.6	6.7	4.6	4.3
Bank Interest & Charges	1.2	0.7	1.6	1.1	1.6	33.9	3.7	4.6	4.6	3.2	3.1
Professional Fees	1.2	0.1	1.2	1.8	1.6	43.3	2.7	0.6	3.0	3.5	2.4
Franchise Fees	0.3	...	...	...	...	3.3	10.2	...	...	...	...
Other Expenses	37.9	39.5	39.0	37.1	36.0	99.3	38.2	40.6	39.0	37.1	36.1
Profit (loss)	24.8	32.4	23.9	28.1	15.1	99.7	24.9	32.4	23.9	28.1	15.3
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 4581 - Taxicab Industry

Businesses primarily engaged in providing passenger transportation by automobiles not operated on regular schedules or between fixed terminals. Taxicab fleet owners and organizations are included regardless of whether drivers are hired, rent their cabs or are otherwise compensated. Also included are those who own and operate their own taxicabs, taxi dispatching, road motor vehicle taxi service, and taxicab service.

TABLE 2. Balance Sheet Profile for 1985
Ontario, Taxicab Industry (SIC 4581)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	4,927	1,231	1,232	1,232	1,232
Businesses in sample	218				
Low sales value (\$000's)	(1)	(1)	18	23	30
High sales value (\$000's)	(1)	18	23	30	(1)
Average (\$000's)					
Assets					
Cash	1	-	-	-	3
Accounts and Notes Receivable	1	-	-	-	3
Inventory	-	-	-	-	-
Other Current Assets	1	-	-	-	6
Total Current Assets	3	-	-	-	12
Fixed Assets	6	-	1	-	22
Less: Accum. Dep. on Fixed Assets	3	-	-	-	10
Other Assets	4	-	5	-	13
Total Assets	11	-	6	-	36
Liabilities and Equity					
Current Loans	1	-	-	-	3
Other Current Liabilities	4	-	5	-	12
Total Current Liabilities	5	-	5	-	15
Mortgages Payable	1	-	1	-	2
Long Term Debt	-	-	-	-	2
Other Liabilities	1	-	-	-	5
Total Liabilities	7	-	6	-	23
Total Equity	3	-	-	-	14

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Ontario, Taxicab Industry (SIC 4581)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	4,927	1,231	1,232	1,232	1,232
Businesses in sample	218				
Low sales value (\$000's)	(1)	(1)	18	23	30
High sales value (\$000's)	(1)	18	23	30	(1)
Average					
Liquidity Ratio					
Current ratio (times)	3.0	0.4	0.1	-	4.7
Leverage Ratios					
Debt/Equity ratio (times)	14.2	2.9	36.9	0.3	8.5
Interest Coverage ratio (times)	36.7	54.6	4.0	75.6	27.1
Debt ratio (times)	0.9	0.7	1.0	0.2	0.9

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Ontario, Taxicab Industry (SIC 4581)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	101	--	--	--	--
Businesses in sample	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	34	--	--	--	--
Sale of Fixed Assets	9	--	--	--	--
Increase in Long Term Debt	20	--	--	--	--
Advances From Owners and Affiliates	4	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	67	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	35	--	--	--	--
Payment of Dividends	6	--	--	--	--
Repayment of Long Term Debt	3	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	-	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	45	--	--	--	--
Increase (Decrease) in Net Working Capital	21	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Ontario, Taxicab Industry (SIC 4581)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	620	31,970	3,408	110	49
less than 20	579	17,872	1,895	108	47
20 - 99	40	X	1,375	2	2
100 - 499	X	X	138	-	-
500 and over	-	-	-	-	-
1985					
Total	560	41,443	3,880	76	...
less than 20	512	19,599	1,818	74	
20 - 99	46	X	1,816	2	
100 - 499	X	X	246	-	
500 and over	-	-	-	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Ontario, Taxicab Industry (SIC 4581)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	3,811	941	959	957	954
Total Sales \$	144,305	12,651	17,079	21,695	92,880
Total Expense \$	121,490	9,085	12,575	15,327	84,503
Net Profit (loss) \$	22,815	3,566	4,504	6,368	8,377
Businesses reporting a profit (No.)	3,435	821	915	921	778
Total Sales \$	110,053	11,061	16,338	20,922	61,732
Total Expense \$	84,522	7,113	11,394	14,335	51,680
Net Profit \$	25,531	3,948	4,944	6,587	10,052
Businesses reporting loss (No.)	376	120	44	36	176
Total Sales \$	34,252	1,590	741	773	31,148
Total Expense \$	36,968	1,972	1,181	992	32,823
Net Loss \$	-2,716	-382	-440	-219	-1,675
1983					
All Businesses (No.)	4,686	1,155	1,181	1,171	1,179
Total Sales \$	165,234	14,617	21,361	27,641	101,615
Total Expense \$	134,979	9,969	14,485	19,197	91,328
Net Profit (loss) \$	30,255	4,648	6,876	8,444	10,287
Businesses reporting a profit (No.)	4,379	1,073	1,153	1,152	1,001
Total Sales \$	133,222	13,589	20,812	27,160	71,661
Total Expense \$	101,003	8,789	13,832	18,580	59,802
Net Profit \$	32,219	4,800	6,980	8,580	11,859
Businesses reporting a loss (No.)	307	82	28	19	178
Total Sales \$	32,012	1,028	549	481	29,954
Total Expense \$	33,976	1,180	653	617	31,526
Net Loss \$	-1,964	-152	-104	-136	-1,572
1984					
All Businesses (No.)	4,597	1,141	1,154	1,147	1,155
Total Sales \$	179,871	15,529	22,469	29,595	112,278
Total Expense \$	146,875	10,846	15,556	21,030	99,443
Net Profit (loss) \$	32,996	4,683	6,913	8,565	12,835
Businesses reporting a profit (No.)	4,233	1,029	1,058	1,137	1,009
Total Sales \$	162,109	14,125	20,674	29,327	97,983
Total Expense \$	127,378	9,088	13,379	20,760	84,151
Net Profit \$	34,731	5,037	7,295	8,567	13,832
Businesses reporting a loss (No.)	364	112	96	10	146
Total Sales \$	17,762	1,404	1,795	268	14,295
Total Expense \$	19,497	1,758	2,177	270	15,292
Net Loss \$	-1,735	-354	-382	-2	-997
1985					
All Businesses (No.)	4,947	1,231	1,238	1,239	1,239
Total Sales \$	191,637	17,470	24,958	32,435	116,774
Total Expense \$	158,249	12,331	17,741	23,203	104,974
Net Profit (loss) \$	33,388	5,139	7,217	9,232	11,800
Businesses reporting a profit (No.)	4,670	1,130	1,233	1,228	1,079
Total Sales \$	170,153	16,120	24,860	32,101	97,072
Total Expense \$	135,172	10,552	17,617	22,816	84,187
Net Profit \$	34,981	5,568	7,243	9,285	12,885
Businesses reporting a loss (No.)	277	101	5	11	160
Total Sales \$	21,484	1,350	98	334	19,702
Total Expense \$	23,077	1,779	124	387	20,787
Net Loss \$	-1,593	-429	-26	-53	-1,085

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Ontario, Specialty Food Stores (SIC 6012)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	4,399	1,099	1,100	1,100	1,100
Businesses in sample	101				
Low sales value (\$000's)	(1)	(1)	63	169	277
High sales value (\$000's)	(1)	63	169	277	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	53.1	51.1	51.0	49.2	60.6	100.0	53.1	51.1	51.0	49.2	60.6
Occupancy Expenses	13.4	11.8	16.1	15.7	9.7	100.0	13.4	11.8	16.1	15.7	9.7
Mortgage Interest	0.5	-	1.2	0.1	0.3	12.6	3.6	-	5.8	1.9	1.6
Depreciation	3.4	5.5	4.2	2.4	1.9	84.6	4.1	10.1	4.4	2.7	2.0
Repairs & Maintenance	0.9	0.1	2.0	0.6	0.6	68.9	1.3	1.8	2.1	0.7	0.8
Heat, Light & Telephone	2.0	2.4	1.8	2.4	1.3	97.1	2.0	2.4	1.9	2.4	1.4
Business & Property Tax	0.8	0.7	1.0	0.8	0.6	86.0	0.9	0.8	1.2	1.0	0.7
Insurance	0.6	0.8	0.6	0.6	0.4	88.7	0.7	0.9	0.8	0.7	0.4
Rent	5.2	2.3	5.2	8.7	4.4	84.9	6.2	4.3	5.5	8.8	5.1
Personnel Expenses	16.8	10.1	15.7	24.7	16.5	91.0	18.5	10.5	22.2	24.7	16.5
Financial Expenses	5.2	9.8	6.9	2.1	2.4	99.2	5.2	10.2	6.9	2.1	2.4
Bank Interest & Charges	0.9	1.8	0.6	0.5	0.8	91.0	1.0	2.0	0.6	0.7	0.8
Professional Fees	2.6	2.2	6.2	1.0	0.5	90.6	2.9	2.4	7.7	1.0	0.6
Franchise Fees	1.6	5.7	-	0.5	1.0	17.8	9.2	13.5	-	3.8	5.0
Sales and Admin. Expenses	6.1	10.3	8.3	2.2	3.6	99.9	6.1	10.3	8.3	2.2	3.6
Advertising	1.8	6.2	0.5	0.6	0.7	76.8	2.3	11.1	0.5	1.0	0.8
Supplies	2.5	2.6	4.8	0.8	1.6	93.7	2.7	2.6	5.0	1.0	1.7
Delivery	1.2	1.1	1.8	0.7	1.2	75.4	1.6	2.1	3.0	0.7	1.3
Fuel Expense	0.5	0.5	1.2	0.1	0.1	21.2	2.5	3.9	4.3	0.5	0.7
Other Expenses	2.4	7.9	1.7	0.4	0.5	78.5	3.1	7.9	3.3	0.5	0.6
Profit (loss)	3.0	-1.1	0.4	5.7	6.7	100.0	3.0	-1.1	0.4	5.7	6.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6012 - Specialty Food Stores

Businesses primarily engaged in retail dealing usually in one line of food. Included in this industry are those retail bakeries which sell mainly purchased goods and shops which bake their products on the premises and sell them over-the-counter to final consumers. Businesses primarily engaged in selling fried chicken, doughnuts, pizzas, soft ice cream and the like for off-premises consumption are classified in 9213 -- Take-Out Food Services. This group includes the following types of stores: bread and pastry shops, butcher shops, candy and nut stores, confectionery stores, dairy products stores, delicatessens, fish and seafood stores, fruit and vegetables stores, health food stores, ice cream stores, milk stores, specialty food stores (exc. Take-Out Food Services).

TABLE 2. Balance Sheet Profile for 1985
Ontario, Specialty Food Stores (SIC 6012)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	4,399	1,099	1,100	1,100	1,100
Businesses in sample	101				
Low sales value (\$000's)	(1)	(1)	63	169	277
High sales value (\$000's)	(1)	63	169	277	(1)
Average (\$000's)					
Assets					
Cash	13	11	3	13	28
Accounts and Notes Receivable	4	-	7	1	8
Inventory	8	2	5	7	16
Other Current Assets	14	2	-	1	50
Total Current Assets	39	15	14	22	101
Fixed Assets	55	32	60	38	85
Less: Accum. Dep. on Fixed Assets	17	3	6	23	36
Other Assets	19	13	-	40	27
Total Assets	96	58	68	77	176
Liabilities and Equity					
Current Loans	9	20	6	3	9
Other Current Liabilities	22	4	11	29	42
Total Current Liabilities	31	24	16	31	51
Mortgages Payable	3	-	-	-	12
Long Term Debt	12	-	28	7	8
Other Liabilities	14	5	18	14	17
Total Liabilities	60	29	63	53	88
Total Equity	36	29	5	24	88

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Ontario, Specialty Food Stores (SIC 6012)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	4,399	1,099	1,100	1,100	1,100
Businesses in sample	101				
Low sales value (\$000's)	(1)	(1)	63	169	277
High sales value (\$000's)	(1)	63	169	277	(1)
Average					
Liquidity Ratio					
Current ratio (times)	4.1	0.5	1.6	9.7	4.2
Leverage Ratios					
Debt/Equity ratio (times)	18.9	-0.1	-6.0	-2.7	79.7
Interest Coverage ratio (times)	25.7	-	6.0	48.5	50.5
Debt ratio (times)	1.2	2.3	0.8	1.1	0.7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Ontario, Specialty Food Stores (SIC 6012)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,504	376	376	376	376
Businesses in sample	36				
Low sales value (\$000's)	(1)	(1)	119	184	481
High sales value (\$000's)	(1)	119	184	481	(1)
Average (\$000's)					
Source of Funds					
From Operations	25	13	18	29	37
Sale of Fixed Assets	3	1	-	-	12
Increase in Long Term Debt	11	24	-	2	18
Advances From Owners and Affiliates	2	-	3	4	1
From Government	-	-	-	-	-
Increase in Share Capital	2	7	-	-	1
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	1
Total	44	45	21	35	71
Application of Funds					
Purchase of Fixed Assets	20	35	1	17	22
Payment of Dividends	2	4	-	1	3
Repayment of Long Term Debt	6	1	3	6	15
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	8	-	39	-	1
Repayment of Adv. From Owners and Affil.	4	-	1	3	10
Decrease in Equity	-	-	-	-	1
Tax Adjustments	-	-	-	-	1
Other Applications	1	-	2	-	3
Total	41	40	46	27	56
Increase (Decrease) in Net Working Capital	3	5	-25	8	14

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Ontario, Food Stores (SIC 601)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	6,504	1,230,752	108,443	1,123	763
less than 20	6,111	212,759	19,027	1,099	738
20 - 99	318	122,170	11,168	20	25
100 - 499	50	85,845	7,775	3	-
500 and over	25	809,978	70,473	1	-
1985					
Total	6,823	1,368,015	103,325	759	...
less than 20	6,307	271,803	20,565	731	
20 - 99	435	204,032	15,809	24	
100 - 499	56	133,897	10,357	3	
500 and over	25	758,283	56,594	1	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Ontario, Specialty Food Stores (SIC 6012)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	4,468	1,116	1,117	1,113	1,122
Total Sales \$	780,190	19,672	56,698	149,698	554,122
Total Expense \$	735,494	14,815	48,967	137,610	534,102
Net Profit (loss) \$	44,696	4,857	7,731	12,088	20,020
Businesses reporting a profit (No.)	3,659	868	880	947	964
Total Sales \$	645,242	15,486	44,259	128,367	457,130
Total Expense \$	594,265	9,278	34,863	114,883	435,241
Net Profit \$	50,977	6,208	9,396	13,484	21,889
Businesses reporting loss (No.)	809	248	237	166	158
Total Sales \$	134,948	4,186	12,439	21,331	96,992
Total Expense \$	141,229	5,537	14,104	22,727	98,861
Net Loss \$	-6,281	-1,351	-1,665	-1,396	-1,869
1983					
All Businesses (No.)	4,742	1,185	1,183	1,187	1,187
Total Sales \$	835,644	23,447	66,635	157,790	587,772
Total Expense \$	793,144	17,363	59,505	147,046	569,230
Net Profit (loss) \$	42,500	6,084	7,130	10,744	18,542
Businesses reporting a profit (No.)	3,666	885	881	959	941
Total Sales \$	653,896	18,164	49,424	128,606	457,702
Total Expense \$	601,068	10,428	39,872	115,571	435,197
Net Profit \$	52,828	7,736	9,552	13,035	22,505
Businesses reporting a loss (No.)	1,076	300	302	228	246
Total Sales \$	181,748	5,283	17,211	29,184	130,070
Total Expense \$	192,076	6,935	19,633	31,475	134,033
Net Loss \$	-10,328	-1,652	-2,422	-2,291	-3,963
1984					
All Businesses (No.)	4,556	1,133	1,144	1,128	1,151
Total Sales \$	791,447	21,690	63,350	162,979	543,428
Total Expense \$	752,959	19,113	61,577	154,824	517,445
Net Profit (loss) \$	38,488	2,577	1,773	8,155	25,983
Businesses reporting a profit (No.)	3,411	752	794	875	990
Total Sales \$	647,152	14,114	43,565	124,864	464,609
Total Expense \$	587,664	8,384	36,113	109,100	434,067
Net Profit \$	59,488	5,730	7,452	15,764	30,542
Businesses reporting a loss (No.)	1,145	381	350	253	161
Total Sales \$	144,295	7,576	19,785	38,115	78,819
Total Expense \$	165,295	10,729	25,464	45,724	83,378
Net Loss \$	-21,000	-3,153	-5,679	-7,609	-4,559
1985					
All Businesses (No.)	5,304	1,324	1,326	1,327	1,327
Total Sales \$	1,051,865	28,767	85,782	219,715	717,601
Total Expense \$	997,082	25,752	81,575	205,349	684,406
Net Profit (loss) \$	54,783	3,015	4,207	14,366	33,195
Businesses reporting a profit (No.)	3,645	879	806	889	1,071
Total Sales \$	813,588	18,873	54,589	150,153	589,973
Total Expense \$	744,146	12,046	46,523	131,623	553,954
Net Profit \$	69,442	6,827	8,066	18,530	36,019
Businesses reporting a loss (No.)	1,659	445	520	438	256
Total Sales \$	238,277	9,894	31,193	69,562	127,628
Total Expense \$	252,936	13,706	35,052	73,726	130,452
Net Loss \$	-14,659	-3,812	-3,859	-4,164	-2,824

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Ontario, Pharmacies (SIC 6031)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,093	273	273	273	274
Businesses in sample	90				
Low sales value (\$000's)	(1)	(1)	463	848	1,152
High sales value (\$000's)	(1)	463	848	1,152	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	65.7	64.6	64.5	66.9	66.8	100.0	65.7	64.6	64.5	66.9	66.8
Occupancy Expenses	5.7	7.8	4.7	5.5	4.9	100.0	5.7	7.8	4.7	5.5	4.9
Mortgage Interest	0.3	...	...	...	...	10.6	2.7	...	...	...	-
Depreciation	0.9	1.1	1.0	0.8	0.7	93.3	0.9	1.1	1.0	0.8	0.8
Repairs & Maintenance	0.4	0.7	0.4	0.3	0.4	82.0	0.5	0.9	0.4	0.4	0.5
Heat, Light & Telephone	0.9	1.3	0.8	0.7	0.7	99.1	0.9	1.3	0.8	0.7	0.7
Business & Property Tax	0.4	0.6	0.3	0.5	0.4	95.7	0.4	0.6	0.3	0.6	0.4
Insurance	0.4	0.4	0.4	0.4	0.2	99.1	0.4	0.4	0.4	0.4	0.2
Rent	2.4	2.7	1.8	2.7	2.6	85.0	2.9	3.5	2.0	3.1	3.0
Personnel Expenses	16.4	18.9	16.5	15.5	14.9	99.1	16.5	18.9	16.5	15.5	15.5
Financial Expenses	1.8	1.6	1.1	1.8	2.5	100.0	1.8	1.6	1.1	1.8	2.5
Bank Interest & Charges	0.8	1.1	0.5	0.6	0.9	98.9	0.8	1.1	0.5	0.6	0.9
Professional Fees	0.6	0.5	0.6	0.5	0.9	96.6	0.6	0.5	0.6	0.5	0.9
Franchise Fees	0.4	...	...	...	...	7.8	5.0	-	-	-	-
Sales and Admin. Expenses	2.6	1.6	2.7	3.0	3.0	100.0	2.6	1.6	2.7	3.0	3.0
Advertising	1.1	0.6	0.9	1.4	1.5	87.9	1.2	1.0	1.0	1.4	1.5
Supplies	1.0	0.6	1.1	1.1	1.0	97.6	1.0	0.6	1.1	1.1	1.1
Delivery	0.5	0.4	0.7	0.5	0.4	80.6	0.6	0.9	0.7	0.6	0.5
Fuel Expense	-	...	...	...	...	5.7	0.1	-	-	-	-
Other Expenses	1.3	1.2	1.0	0.8	2.0	79.8	1.6	2.4	1.2	0.9	2.0
Profit (loss)	6.6	4.3	9.5	6.4	5.9	99.0	6.6	4.3	9.5	6.7	5.9
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	..	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6031 - Pharmacies

Businesses primarily engaged in retail dealing in drugs, pharmaceuticals and patent medicines and drug sundries. Prescribed medicines must be sold but are not necessarily the source of greatest revenue. They may be secondarily engaged in selling other lines such as cosmetics, toiletries, tobacco products, confectionery, stationery, giftware and novelty merchandise.

TABLE 2. Balance Sheet Profile for 1985
Ontario, Pharmacies (SIC 6031)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,093	273	273	273	274
Businesses in sample	90				
Low sales value (\$000's)	(1)	(1)	463	848	1,152
High sales value (\$000's)	(1)	463	848	1,152	(1)
Average (\$000's)					
Assets					
Cash	28	13	27	29	42
Accounts and Notes Receivable	35	11	33	42	52
Inventory	133	48	105	176	198
Other Current Assets	15	4	12	19	25
Total Current Assets	211	76	177	267	317
Fixed Assets	68	26	53	84	106
Less: Accum. Dep. on Fixed Assets	29	6	24	37	46
Other Assets	35	23	26	49	40
Total Assets	285	119	231	364	416
Liabilities and Equity					
Current Loans	20	14	6	31	28
Other Current Liabilities	112	41	83	131	188
Total Current Liabilities	132	55	89	162	216
Mortgages Payable	2	-	3	4	-
Long Term Debt	1	-	2	1	2
Other Liabilities	27	30	8	30	42
Total Liabilities	162	85	103	197	260
Total Equity	123	34	129	166	156

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Ontario, Pharmacies (SIC 6031)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,093	273	273	273	274
Businesses in sample	90				
Low sales value (\$000's)	(1)	(1)	463	848	1,152
High sales value (\$000's)	(1)	463	848	1,152	(1)
Average					
Liquidity Ratio					
Current ratio (times)	2.2	2.2	2.7	2.1	1.7
Leverage Ratios					
Debt/Equity ratio (times)	6.6	0.5	1.7	6.1	17.7
Interest Coverage ratio (times)	117.1	85.1	138.6	197.5	45.0
Debt ratio (times)	0.6	0.9	0.5	0.5	0.7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Ontario, Pharmacies (SIC 6031)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,038	259	259	260	260
Businesses in sample	73				
Low sales value (\$000's)	(1)	(1)	533	801	1,169
High sales value (\$000's)	(1)	533	801	1,169	(1)
Average (\$000's)					
Source of Funds					
From Operations	57	14	56	70	86
Sale of Fixed Assets	3	-	2	1	8
Increase in Long Term Debt	5	3	5	8	2
Advances From Owners and Affiliates	1	1	1	1	2
From Government	-	-	-	-	-
Increase in Share Capital	3	-	10	-	-
Sale of Investments	6	2	1	4	17
Tax Adjustments	-	-	-	-	-
Other Sources	1	-	-	3	2
Total	75	20	75	86	118
Application of Funds					
Purchase of Fixed Assets	14	-	15	23	18
Payment of Dividends	21	2	16	24	41
Repayment of Long Term Debt	11	9	6	12	17
Current Portion of Long Term Debt	1	-	-	2	1
Purchase of Investments	12	1	25	1	20
Repayment of Adv. From Owners and Affil.	5	-	-	6	12
Decrease in Equity	-	-	-	-	-
Tax Adjustments	2	-	1	3	2
Other Applications	-	-	-	-	-
Total	65	12	64	71	109
Increase (Decrease) in Net Working Capital	11	8	11	15	8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Ontario, Pharmacies (SIC 6031)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	1,413	227,743	18,587	101	87
less than 20	1,196	97,947	7,993	91	78
20 - 99	207	71,235	5,818	9	9
100 - 499	7	10,061	820	1	-
500 and over	3	48,500	3,956	-	-
1985					
Total	1,425	326,605	24,336	85	...
less than 20	1,123	114,886	8,559	69	...
20 - 99	289	121,241	9,037	14	...
100 - 499	10	20,293	1,511	2	...
500 and over	3	70,185	5,229	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Ontario, Pharmacies (SIC 6031)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	694	170	176	174	174
Total Sales \$	357,284	19,168	52,859	89,936	195,321
Total Expense \$	335,011	17,501	48,021	84,643	184,846
Net Profit (loss) \$	22,273	1,667	4,838	5,293	10,475
Businesses reporting a profit (No.)	607	133	157	156	161
Total Sales \$	323,267	15,094	47,201	80,741	180,231
Total Expense \$	299,308	12,830	42,080	75,056	169,342
Net Profit \$	23,959	2,264	5,121	5,685	10,889
Businesses reporting loss (No.)	87	37	19	18	13
Total Sales \$	34,017	4,074	5,658	9,195	15,090
Total Expense \$	35,703	4,671	5,941	9,587	15,504
Net Loss \$	-1,686	-597	-283	-392	-414
1983					
All Businesses (No.)	760	190	190	190	190
Total Sales \$	395,424	16,450	58,421	107,944	212,609
Total Expense \$	365,245	14,266	52,723	99,887	198,369
Net Profit (loss) \$	30,179	2,184	5,698	8,057	14,240
Businesses reporting a profit (No.)	657	148	159	170	180
Total Sales \$	359,469	13,431	49,361	96,355	200,322
Total Expense \$	327,740	10,618	43,220	88,063	185,839
Net Profit \$	31,729	2,813	6,141	8,292	14,483
Businesses reporting a loss (No.)	103	42	31	20	10
Total Sales \$	35,955	3,019	9,060	11,589	12,287
Total Expense \$	37,505	3,648	9,503	11,824	12,530
Net Loss \$	-1,550	-629	-443	-235	-243
1984					
All Businesses (No.)	1,072	267	267	263	275
Total Sales \$	745,685	42,690	130,434	199,945	372,616
Total Expense \$	678,032	35,758	113,401	183,435	345,438
Net Profit (loss) \$	67,653	6,932	17,033	16,510	27,178
Businesses reporting a profit (No.)	986	249	254	227	256
Total Sales \$	686,782	37,235	123,818	173,904	351,825
Total Expense \$	616,109	30,012	106,772	156,260	323,065
Net Profit \$	70,673	7,223	17,046	17,644	28,760
Businesses reporting a loss (No.)	86	18	13	36	19
Total Sales \$	58,903	5,455	6,616	26,041	20,791
Total Expense \$	61,923	5,746	6,629	27,175	22,373
Net Loss \$	-3,020	-291	-13	-1,134	-1,582
1985					
All Businesses (No.)	1,111	275	275	281	280
Total Sales \$	936,379	59,564	180,263	273,880	422,672
Total Expense \$	870,525	56,288	163,971	254,029	396,237
Net Profit (loss) \$	65,854	3,276	16,292	19,851	26,435
Businesses reporting a profit (No.)	1,002	205	274	261	261
Total Sales \$	872,930	45,716	180,128	251,349	395,737
Total Expense \$	804,274	40,950	163,831	231,096	368,397
Net Profit \$	68,656	4,766	16,297	20,253	27,340
Businesses reporting a loss (No.)	109	70	1	20	19
Total Sales \$	63,449	13,848	135	22,531	26,935
Total Expense \$	66,251	15,338	140	22,933	27,840
Net Loss \$	-2,802	-1,490	-5	-402	-905

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Ontario, Miscellaneous Clothing Stores (SIC 6141)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,242	310	310	311	311
Businesses in sample	89				
Low sales value (\$000's)	(1)	(1)	75	127	332
High sales value (\$000's)	(1)	75	127	332	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	54.2	44.3	48.8	65.4	58.4	96.0	56.5	53.2	48.8	65.4	58.4
Occupancy Expenses	16.1	22.1	22.0	10.5	10.2	100.0	16.1	22.1	22.0	10.5	10.2
Mortgage Interest	0.1	...	...	...	...	3.8	2.0	-	...	...	...
Depreciation	1.2	1.8	0.5	1.3	1.2	83.4	1.4	2.4	0.9	1.3	1.2
Repairs & Maintenance	0.8	0.6	1.8	0.6	0.4	61.9	1.4	1.6	2.7	0.8	0.6
Heat, Light & Telephone	2.1	2.5	2.9	1.6	1.4	97.3	2.1	2.6	2.9	1.6	1.5
Business & Property Tax	1.4	0.8	2.9	0.6	1.2	93.9	1.5	1.0	3.0	0.7	1.2
Insurance	1.1	1.5	0.6	1.1	1.4	91.0	1.2	2.0	0.6	1.2	1.4
Rent	9.4	14.9	13.2	5.2	4.5	88.9	10.6	16.3	14.6	5.6	5.6
Personnel Expenses	12.7	7.9	14.8	10.7	16.6	94.2	13.4	9.6	15.4	11.0	16.6
Financial Expenses	2.6	1.7	3.1	2.6	3.0	94.2	2.8	2.0	3.3	2.6	3.1
Bank Interest & Charges	1.9	1.2	2.2	1.9	2.4	92.8	2.1	1.4	2.4	1.9	2.5
Professional Fees	0.7	0.5	0.9	0.7	0.6	79.5	0.9	1.2	1.1	0.8	0.7
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	5.2	7.4	3.0	5.8	4.6	100.0	5.2	7.4	3.0	5.8	4.6
Advertising	2.0	1.8	1.2	2.9	2.3	83.6	2.4	2.2	2.3	3.0	2.3
Supplies	1.7	2.8	1.2	1.5	1.2	93.7	1.8	3.5	1.2	1.5	1.2
Delivery	1.1	1.6	0.6	1.4	1.0	76.2	1.5	2.1	1.1	1.6	1.1
Fuel Expense	0.3	...	...	...	...	12.6	2.5	...	-	...	...
Other Expenses	2.6	7.6	0.5	1.5	1.0	78.4	3.3	8.5	1.1	1.8	1.1
Profit (loss)	6.6	8.9	7.7	3.5	6.2	100.0	6.6	8.9	7.7	3.5	6.2
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6141 - Miscellaneous Clothing Stores

Businesses primarily engaged in retail dealing in a combination of men's, women's and children's clothing and accessories. Included in this industry are businesses primarily engaged in retailing fur goods. Businesses may be described by product line such as: retail children's and infants' clothing, children's clothing stores, retail children's coats, combination clothing stores (men's, women's and children's), retail children's dresses, blouses and shirts, family clothing stores, retail fur goods, retail children's hosiery, retail infant's and toddler's clothing, retail children's pants and slacks, retail children's skirts, retail children's sleepwear, retail children's suits, retail children's sweaters and retail children's underwear.

TABLE 2. Balance Sheet Profile for 1985
Ontario, Miscellaneous Clothing Stores (SIC 6141)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,242	310	310	311	311
Businesses in sample	89				
Low sales value (\$000's)	(1)	(1)	75	127	332
High sales value (\$000's)	(1)	75	127	332	(1)
Average (\$000's)					
Assets					
Cash	13	1	2	3	42
Accounts and Notes Receivable	8	-	-	4	25
Inventory	78	9	13	54	223
Other Current Assets	5	-	-	1	18
Total Current Assets	103	10	15	63	308
Fixed Assets	54	2	26	26	153
Less: Accum. Dep. on Fixed Assets	19	1	5	12	56
Other Assets	3	-	1	1	9
Total Assets	141	11	37	77	414
Liabilities and Equity					
Current Loans	18	-	7	15	46
Other Current Liabilities	46	2	19	30	125
Total Current Liabilities	63	2	26	45	170
Mortgages Payable	2	-	-	1	8
Long Term Debt	1	-	-	1	3
Other Liabilities	24	1	9	7	74
Total Liabilities	90	3	35	54	255
Total Equity	50	8	2	23	159

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Ontario, Miscellaneous Clothing Stores (SIC 6141)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,242	310	310	311	311
Businesses in sample	89				
Low sales value (\$000's)	(1)	(1)	75	127	332
High sales value (\$000's)	(1)	75	127	332	(1)
Average					
Liquidity Ratio					
Current ratio (times)	2.3	6.7	0.9	1.7	2.2
Leverage Ratios					
Debt/Equity ratio (times)	2.9	1.8	3.4	4.2	1.8
Interest Coverage ratio (times)	9.3	9.9	7.4	6.8	13.1
Debt ratio (times)	0.8	0.3	1.1	0.8	0.6

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Ontario, Miscellaneous Clothing Stores (SIC 6141)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	499	--	--	--	--
Businesses in sample	21				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	31	--	--	--	--
Sale of Fixed Assets	1	--	--	--	--
Increase in Long Term Debt	24	--	--	--	--
Advances From Owners and Affiliates	3	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	1	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	5	--	--	--	--
Total	65	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	40	--	--	--	--
Payment of Dividends	5	--	--	--	--
Repayment of Long Term Debt	6	--	--	--	--
Current Portion of Long Term Debt	1	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	6	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	1	--	--	--	--
Other Applications	-	--	--	--	--
Total	59	--	--	--	--
Increase (Decrease) in Net Working Capital	6	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Ontario, Miscellaneous Clothing Stores (SIC 6141)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	1,360	108,385	12,330	168	111
less than 20	1,267	34,518	3,950	164	107
20 - 99	72	20,918	2,406	3	3
100 - 499	14	12,769	1,442	1	-
500 and over	7	40,180	4,532	-	1
1985					
Total	1,243	139,376	12,894	96	...
less than 20	1,164	42,625	3,932	92	
20 - 99	56	22,756	2,090	2	
100 - 499	15	16,541	1,535	2	
500 and over	8	57,454	5,337	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Ontario, Miscellaneous Clothing Stores (SIC 6141)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	1,171	293	293	292	293
Total Sales \$	223,999	7,626	21,335	44,204	150,834
Total Expense \$	216,587	8,190	20,734	41,771	145,892
Net Profit (loss) \$	7,412	-564	601	2,433	4,942
Businesses reporting a profit (No.)	802	142	207	226	227
Total Sales \$	166,100	4,242	15,270	34,064	112,524
Total Expense \$	153,815	3,610	13,774	30,897	105,534
Net Profit \$	12,285	632	1,496	3,167	6,990
Businesses reporting loss (No.)	369	151	86	66	66
Total Sales \$	57,899	3,384	6,065	10,140	38,310
Total Expense \$	62,772	4,580	6,960	10,874	40,358
Net Loss \$	-4,873	-1,196	-895	-734	-2,048
1983					
All Businesses (No.)	1,027	253	260	257	257
Total Sales \$	201,832	6,319	18,015	42,645	134,853
Total Expense \$	195,244	7,054	17,114	41,176	129,900
Net Profit (loss) \$	6,588	-735	901	1,469	4,953
Businesses reporting a profit (No.)	697	128	185	184	200
Total Sales \$	149,120	2,987	12,907	30,417	102,809
Total Expense \$	137,511	2,407	11,308	27,914	95,882
Net Profit \$	11,609	580	1,599	2,503	6,927
Businesses reporting a loss (No.)	330	125	75	73	57
Total Sales \$	52,712	3,332	5,108	12,228	32,044
Total Expense \$	57,733	4,647	5,806	13,262	34,018
Net Loss \$	-5,021	-1,315	-698	-1,034	-1,974
1984					
All Businesses (No.)	858	213	212	217	216
Total Sales \$	184,215	5,282	14,473	32,169	132,291
Total Expense \$	175,397	5,041	13,089	31,268	125,999
Net Profit (loss) \$	8,818	241	1,384	901	6,292
Businesses reporting a profit (No.)	623	119	159	165	180
Total Sales \$	148,119	3,420	11,158	23,613	109,928
Total Expense \$	134,998	2,661	9,552	21,785	101,000
Net Profit \$	13,121	759	1,606	1,828	8,928
Businesses reporting a loss (No.)	235	94	53	52	36
Total Sales \$	36,096	1,862	3,315	8,556	22,363
Total Expense \$	40,399	2,380	3,537	9,483	24,999
Net Loss \$	-4,303	-518	-222	-927	-2,636
1985					
All Businesses (No.)	1,241	304	315	303	319
Total Sales \$	338,758	11,325	30,787	72,838	223,808
Total Expense \$	315,982	10,709	27,044	68,929	209,300
Net Profit (loss) \$	22,776	616	3,743	3,909	14,508
Businesses reporting a profit (No.)	1,001	185	296	246	274
Total Sales \$	282,856	7,742	28,612	58,149	188,353
Total Expense \$	257,042	6,443	24,705	53,752	172,142
Net Profit \$	25,814	1,299	3,907	4,397	16,211
Businesses reporting a loss (No.)	240	119	19	57	45
Total Sales \$	55,902	3,583	2,175	14,689	35,455
Total Expense \$	58,940	4,266	2,339	15,177	37,158
Net Loss \$	-3,038	-683	-164	-488	-1,703

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Ontario, Fabric and Yarn Stores (SIC 6151)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	811	202	203	203	203
Businesses in sample	33				
Low sales value (\$000's)	(1)	(1)	33	56	104
High sales value (\$000's)	(1)	33	56	104	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	63.8	62.9	57.1	72.9	66.0	100.0	63.8	62.9	57.1	72.9	66.0
Occupancy Expenses	15.4	24.8	17.1	9.1	12.5	100.0	15.4	24.8	17.1	9.1	12.5
Mortgage Interest	-	...	...	...	...	2.3	1.5	-	-	...	...
Depreciation	1.9	2.1	0.2	1.4	3.7	91.6	2.1	2.1	0.2	1.7	3.7
Repairs & Maintenance	1.1	0.4	2.1	0.6	0.8	79.8	1.4	0.4	2.9	0.7	0.9
Heat, Light & Telephone	2.7	1.4	5.3	1.7	1.4	95.7	2.8	1.4	6.2	1.7	1.4
Business & Property Tax	1.2	4.5	0.5	0.5	0.6	95.3	1.3	4.5	0.6	0.5	0.6
Insurance	0.9	0.1	1.9	0.7	0.6	81.7	1.1	1.1	1.9	0.9	0.6
Rent	7.5	16.4	7.1	3.9	5.4	88.2	8.5	16.4	8.9	5.0	5.7
Personnel Expenses	13.9	0.4	17.8	9.7	19.8	69.0	20.2	5.4	28.7	12.5	18.8
Financial Expenses	4.1	5.6	2.2	3.1	5.7	95.7	4.3	5.6	2.5	3.1	5.7
Bank Interest & Charges	2.7	1.3	1.3	2.4	4.9	95.4	2.9	1.3	1.5	2.4	5.0
Professional Fees	1.4	4.3	0.9	0.6	0.8	88.7	1.5	4.3	1.1	0.8	0.8
Franchise Fees	-	...	...	...	...	0.3	6.2	-	-	-	...
Sales and Admin. Expenses	3.8	3.4	3.8	3.3	4.1	100.0	3.8	3.4	3.8	3.3	4.1
Advertising	1.0	0.3	1.1	1.1	1.2	81.0	1.2	1.3	1.3	1.1	1.2
Supplies	1.4	1.2	0.8	0.8	2.3	99.6	1.4	1.2	0.8	0.8	2.3
Delivery	0.6	1.4	0.5	0.3	0.3	40.0	1.4	12.6	2.1	0.5	0.6
Fuel Expense	0.8	0.5	1.4	1.1	0.3	30.5	2.7	4.7	6.1	1.6	0.9
Other Expenses	2.2	4.7	0.3	1.4	3.2	87.9	2.5	4.7	0.5	1.4	3.2
Profit (loss)	-3.2	-1.9	1.7	0.6	-10.4	100.0	-3.2	-1.9	1.7	0.6	-10.4
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6151 - Fabric and Yarn Stores

Businesses primarily engaged in retail dealing in yard goods yarns and related merchandise such as: dry goods and notions stores; fabric stores; retail knitting yarn and accessories; mill-end stores (textile fabric); retail piece goods (textile fabric); retail sewing thread; retail textile fabrics; retail yarn goods (textile fabric); and retail yarn.

TABLE 2. Balance Sheet Profile for 1985
Ontario, Fabric and Yarn Stores (SIC 6151)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	811	202	203	203	203
Businesses in sample	33				
Low sales value (\$000's)	(1)	(1)	33	56	104
High sales value (\$000's)	(1)	33	56	104	(1)
Average (\$000's)					
Assets					
Cash	3	-	1	2	8
Accounts and Notes Receivable	3	-	-	-	8
Inventory	41	1	17	31	87
Other Current Assets	-	-	-	-	1
Total Current Assets	47	1	18	33	104
Fixed Assets	13	-	4	7	31
Less: Accum. Dep. on Fixed Assets	5	-	1	4	11
Other Assets	2	-	1	-	5
Total Assets	58	1	22	37	130
Liabilities and Equity					
Current Loans	10	-	-	3	29
Other Current Liabilities	16	-	1	7	43
Total Current Liabilities	26	-	1	10	71
Mortgages Payable	1	-	-	-	2
Long Term Debt	9	-	-	3	25
Other Liabilities	21	-	25	4	35
Total Liabilities	57	-	25	17	133
Total Equity	1	1	-4	20	-3

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Ontario, Fabric and Yarn Stores (SIC 6151)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	811	202	203	203	203
Businesses in sample	33				
Low sales value (\$000's)	(1)	(1)	33	56	104
High sales value (\$000's)	(1)	33	56	104	(1)
Average					
Liquidity Ratio					
Current ratio (times)	14.4	8.0	36.0	7.9	1.9
Leverage Ratios					
Debt/Equity ratio (times)	1.2	0.1	-2.2	-0.8	4.8
Interest Coverage ratio (times)	8.2	2.2	3.2	4.0	17.3
Debt ratio (times)	1.0	0.1	1.1	0.5	1.1

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Ontario, Fabric and Yarn Stores (SIC 6151)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	60	--	--	--	--
Businesses in sample	1				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	X	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil.	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	X	--	--	--	--
Increase (Decrease) in Net Working Capital	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Ontario, Fabric and Yarn Stores (SIC 6151)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	215	13,171	1,484	32	49
less than 20	203	4,849	546	32	48
20 - 99	9	4,003	451	-	1
100 - 499	3	4,319	487	-	-
500 and over	-	-	-	-	-
1985					
Total	317	22,189	2,059	41	...
less than 20	298	6,751	626	39	
20 - 99	13	X	477	1	
100 - 499	5	X	253	1	
500 and over	X	X	703	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Ontario, Fabric and Yarn Stores (SIC 6151)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	578	144	144	145	145
Total Sales \$	74,157	3,493	7,991	14,090	48,583
Total Expense \$	70,069	3,626	7,309	13,175	45,959
Net Profit (loss) \$	4,088	-133	682	915	2,624
Businesses reporting a profit (No.)	428	77	118	107	126
Total Sales \$	60,873	1,906	6,544	10,549	41,874
Total Expense \$	55,481	1,561	5,660	9,349	38,911
Net Profit \$	5,392	345	884	1,200	2,963
Businesses reporting loss (No.)	150	67	26	38	19
Total Sales \$	13,284	1,587	1,447	3,541	6,709
Total Expense \$	14,588	2,065	1,649	3,826	7,048
Net Loss \$	-1,304	-478	-202	-285	-339
1983					
All Businesses (No.)	654	156	167	167	164
Total Sales \$	80,244	2,806	6,510	13,974	56,954
Total Expense \$	77,143	3,416	6,318	13,292	54,117
Net Profit (loss) \$	3,101	-610	192	682	2,837
Businesses reporting a profit (No.)	376	7	122	121	126
Total Sales \$	61,407	116	4,891	10,081	46,319
Total Expense \$	55,914	107	4,189	8,935	42,683
Net Profit \$	5,493	9	702	1,146	3,636
Businesses reporting a loss (No.)	278	149	45	46	38
Total Sales \$	18,837	2,690	1,619	3,893	10,635
Total Expense \$	21,229	3,309	2,129	4,357	11,434
Net Loss \$	-2,392	-619	-510	-464	-799
1984					
All Businesses (No.)	510	124	127	128	131
Total Sales \$	71,655	2,163	5,412	11,760	52,320
Total Expense \$	65,010	2,417	5,200	9,883	47,510
Net Profit (loss) \$	6,645	-254	212	1,877	4,810
Businesses reporting a profit (No.)	394	74	89	112	119
Total Sales \$	65,802	1,370	3,749	10,549	50,134
Total Expense \$	57,938	1,044	3,288	8,472	45,134
Net Profit \$	7,864	326	461	2,077	5,000
Businesses reporting a loss (No.)	116	50	38	16	12
Total Sales \$	5,853	793	1,663	1,211	2,186
Total Expense \$	7,072	1,373	1,912	1,411	2,376
Net Loss \$	-1,219	-580	-249	-200	-190
1985					
All Businesses (No.)	822	181	228	156	257
Total Sales \$	110,745	4,436	11,027	14,486	80,796
Total Expense \$	108,414	5,037	10,705	13,022	79,650
Net Profit (loss) \$	2,331	-601	322	1,464	1,146
Businesses reporting a profit (No.)	486	67	116	149	154
Total Sales \$	76,430	1,871	6,211	13,857	54,491
Total Expense \$	70,128	1,586	5,463	12,356	50,723
Net Profit \$	6,302	285	748	1,501	3,768
Businesses reporting a loss (No.)	336	114	112	7	103
Total Sales \$	34,315	2,565	4,816	629	26,305
Total Expense \$	38,286	3,451	5,242	666	28,927
Net Loss \$	-3,971	-886	-426	-37	-2,622

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Ontario, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	3,063	765	766	766	766
Businesses in sample	237				
Low sales value (\$000's)	(1)	(1)	38	87	295
High sales value (\$000's)	(1)	38	87	295	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	48.8	39.2	31.1	56.4	66.0	90.3	54.0	50.9	37.4	56.6	66.1
Occupancy Expenses	12.4	20.3	12.7	8.6	8.3	98.1	12.6	22.0	12.7	8.6	8.3
Mortgage Interest	-	...	...	...	...	1.6	2.2	-	...	...	...
Depreciation	3.5	6.0	3.8	1.8	2.5	74.2	4.7	9.8	4.4	3.2	2.6
Repairs & Maintenance	0.4	0.5	0.2	0.4	0.5	40.5	1.0	2.4	0.8	1.1	0.6
Heat, Light & Telephone	2.8	4.3	3.3	2.5	1.2	89.7	3.1	4.9	4.7	2.6	1.2
Business & Property Tax	0.5	0.9	0.5	0.5	0.4	77.5	0.7	1.3	0.7	0.6	0.4
Insurance	1.0	1.8	1.1	0.7	0.5	79.0	1.3	2.6	1.3	1.0	0.5
Rent	4.1	6.8	4.0	2.8	3.1	69.7	5.9	12.2	6.2	3.9	3.6
Personnel Expenses	14.1	4.3	17.7	20.4	13.8	80.9	17.4	9.4	22.4	21.0	13.8
Financial Expenses	3.2	6.2	2.3	2.6	1.7	95.3	3.4	7.5	2.4	2.6	1.7
Bank Interest & Charges	1.9	4.1	1.1	1.6	1.0	86.1	2.3	6.7	1.2	1.8	1.0
Professional Fees	1.2	2.2	1.2	1.0	0.5	85.2	1.4	3.6	1.5	1.0	0.5
Franchise Fees	0.1	...	...	...	...	1.2	4.8	-	-	-	...
Sales and Admin. Expenses	10.8	18.1	12.4	8.3	4.7	100.0	10.8	18.1	12.4	8.3	4.7
Advertising	2.6	3.6	2.4	2.4	2.0	93.1	2.8	4.3	2.7	2.4	2.0
Supplies	3.9	8.3	3.2	2.8	1.3	96.6	4.0	9.1	3.3	2.8	1.3
Delivery	3.5	4.3	5.9	3.0	1.3	91.8	3.9	5.4	6.0	3.0	1.4
Fuel Expense	0.8	2.1	0.8	0.2	0.1	20.3	3.9	6.0	3.3	1.5	1.2
Other Expenses	4.3	7.6	5.7	2.3	2.0	82.2	5.3	10.2	6.2	3.0	2.3
Profit (loss)	6.4	4.2	18.1	1.4	3.5	97.0	6.6	4.2	18.1	1.5	3.6
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 622 - Appliance, Television, Radio and Stereo Stores

Businesses primarily engaged in retail dealing in major household appliances, small electrical appliances, television, radio and sound equipment. Repair shops for such appliances are included in this industry group.

TABLE 2. Balance Sheet Profile for 1985
Ontario, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	3,063	765	766	766	766
Businesses in sample	237				
Low sales value (\$000's)	(1)	(1)	38	87	295
High sales value (\$000's)	(1)	38	87	295	(1)
Average (\$000's)					
Assets					
Cash	8	1	5	3	23
Accounts and Notes Receivable	11	1	3	7	32
Inventory	35	1	4	15	119
Other Current Assets	3	-	-	2	8
Total Current Assets	57	3	12	27	181
Fixed Assets	33	4	9	18	101
Less: Accum. Dep. on Fixed Assets	15	2	3	9	45
Other Assets	2	-	-	1	5
Total Assets	77	5	18	36	243
Liabilities and Equity					
Current Loans	7	-	1	5	22
Other Current Liabilities	32	3	8	14	101
Total Current Liabilities	39	4	9	19	123
Mortgages Payable	1	-	-	-	4
Long Term Debt	2	-	-	3	5
Other Liabilities	11	-	-	4	41
Total Liabilities	54	4	10	26	174
Total Equity	23	2	8	11	69

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Ontario, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	3,063	765	766	766	766
Businesses in sample	237				
Low sales value (\$000's)	(1)	(1)	38	87	295
High sales value (\$000's)	(1)	38	87	295	(1)
Average					
Liquidity Ratio					
Current ratio (times)	3.4	5.4	6.6	2.0	1.9
Leverage Ratios					
Debt/Equity ratio (times)	6.7	-0.1	1.6	12.3	7.1
Interest Coverage ratio (times)	55.8	36.7	85.8	42.9	53.0
Debt ratio (times)	0.9	0.9	0.5	1.0	0.9

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Ontario, Appliance, Television, Radio and Stereo Stores (SIC 522)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	884	221	221	221	221
Businesses in sample	39				
Low sales value (\$'000's)	(1)	(1)	211	497	840
High sales value (\$'000's)	(1)	211	497	840	(1)
Average (\$'000's)					
Source of Funds					
From Operations	26	3	27	25	47
Sale of Fixed Assets	3	-	9	2	-
Increase in Long Term Debt	4	-	3	5	8
Advances From Owners and Affiliates	4	7	-	2	7
From Government	-	-	-	-	-
Increase in Share Capital	2	-	-	4	4
Sale of Investments	-	1	-	-	-
Tax Adjustments	-	-	-	1	-
Other Sources	-	-	-	-	-
Total	40	10	40	39	66
Application of Funds					
Purchase of Fixed Assets	16	-	8	19	34
Payment of Dividends	5	-	2	15	1
Repayment of Long Term Debt	2	1	1	3	1
Current Portion of Long Term Debt	1	-	-	-	2
Purchase of investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil	4	2	8	1	4
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	1	-
Other Applications	-	-	-	-	-
Total	27	2	20	39	43
Increase (Decrease) in Net Working Capital	13	8	20	-	23

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Ontario, Appliance, Television, Radio and Stereo Stores (SIC 522)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000' s)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	3,022	218,375	17,477	446	378
less than 20	2,864	104,377	8,193	439	374
20 - 99	140	56,266	4,492	6	4
100 - 499	14	22,861	1,911	1	-
500 and over	4	34,871	2,881	-	-
1985					
Total	3,029	300,805	19,770	328	...
less than 20	2,877	145,309	9,733	316	
20 - 99	136	70,023	4,522	11	
100 - 499	12	27,601	1,842	1	
500 and over	4	57,872	3,673	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Ontario, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	2,332	583	582	583	584
Total Sales \$	348,433	11,388	27,221	63,291	246,533
Total Expense \$	330,516	9,100	22,345	59,687	239,384
Net Profit (loss) \$	17,917	2,288	4,876	3,604	7,149
Businesses reporting a profit (No.)	1,852	481	487	446	438
Total Sales \$	263,822	9,699	22,991	48,490	182,642
Total Expense \$	238,965	6,714	17,534	42,847	171,870
Net Profit \$	24,857	2,985	5,457	5,643	10,772
Businesses reporting loss (No.)	480	102	95	137	146
Total Sales \$	84,611	1,689	4,230	14,801	63,891
Total Expense \$	91,551	2,386	4,811	16,840	67,514
Net Loss \$	-6,940	-697	-581	-2,039	-3,623
1983					
All Businesses (No.)	2,514	622	626	637	629
Total Sales \$	393,452	11,699	26,209	66,419	289,125
Total Expense \$	370,057	11,096	21,068	60,204	277,689
Net Profit (loss) \$	23,395	603	5,141	6,215	11,436
Businesses reporting a profit (No.)	1,961	406	538	530	487
Total Sales \$	308,430	7,849	22,770	54,322	223,489
Total Expense \$	278,586	5,777	17,072	46,735	209,002
Net Profit \$	29,844	2,072	5,698	7,587	14,487
Businesses reporting a loss (No.)	553	216	88	107	142
Total Sales \$	85,022	3,850	3,439	12,097	65,636
Total Expense \$	91,471	5,319	3,996	13,469	68,687
Net Loss \$	-6,449	-1,469	-557	-1,372	-3,051
1984					
All Businesses (No.)	3,039	755	732	792	760
Total Sales \$	668,546	15,159	34,720	133,147	485,520
Total Expense \$	622,743	13,316	28,131	125,580	455,716
Net Profit (loss) \$	45,803	1,843	6,589	7,567	29,804
Businesses reporting a profit (No.)	2,407	509	580	629	689
Total Sales \$	600,978	10,125	27,477	106,907	456,469
Total Expense \$	551,036	6,608	20,177	98,372	425,879
Net Profit \$	49,942	3,517	7,300	8,535	30,590
Businesses reporting a loss (No.)	632	246	152	163	71
Total Sales \$	67,568	5,034	7,243	26,240	29,051
Total Expense \$	71,707	6,708	7,954	27,208	29,837
Net Loss \$	-4,139	-1,674	-711	-968	-786
1985					
All Businesses (No.)	3,064	761	732	804	767
Total Sales \$	730,993	17,459	41,970	112,978	558,586
Total Expense \$	693,250	14,742	34,541	107,647	536,320
Net Profit (loss) \$	37,743	2,717	7,429	5,331	22,266
Businesses reporting a profit (No.)	2,340	515	622	585	618
Total Sales \$	589,975	12,703	34,813	84,559	457,900
Total Expense \$	540,316	8,622	26,254	77,278	428,162
Net Profit \$	49,659	4,081	8,559	7,281	29,738
Businesses reporting a loss (No.)	724	246	110	219	149
Total Sales \$	141,018	4,756	7,157	28,419	100,686
Total Expense \$	152,934	6,120	8,287	30,369	108,158
Net Loss \$	-11,916	-1,364	-1,130	-1,950	-7,472

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Ontario, Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	4,051	1,012	1,013	1,013	1,013
Businesses in sample	793				
Low sales value (\$000's)	(1)	(1)	191	485	860
High sales value (\$000's)	(1)	191	485	860	(1)

Selected expense item	Industry Average(2)					% bus- inesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	70.3	...	71.5	82.1	83.8	96.9	72.5	...	71.5	82.1	83.8
Occupancy Expenses	8.6	...	7.4	4.0	3.4	99.9	8.6	...	7.4	4.0	3.4
Mortgage Interest	0.2	0.4	0.1	0.2	0.1	8.8	2.2	9.3	1.6	1.0	1.0
Depreciation	1.2	1.9	1.5	0.8	0.6	77.7	1.6	3.7	1.8	1.0	0.7
Repairs & Maintenance	0.6	1.0	0.8	0.4	0.3	82.0	0.8	1.3	1.0	0.4	0.3
Heat, Light & Telephone	1.3	2.4	1.3	0.9	0.6	97.0	1.3	2.6	1.3	0.9	0.6
Business & Property Tax	0.7	1.2	0.7	0.5	0.3	91.3	0.7	1.6	0.7	0.5	0.4
Insurance	0.9	1.9	0.9	0.5	0.3	93.0	1.0	2.2	0.9	0.6	0.3
Rent	3.7	10.7	2.0	0.8	1.2	54.1	6.8	27.5	3.5	1.6	1.7
Personnel Expenses	11.1	15.3	12.9	8.4	7.8	92.2	12.0	20.8	13.4	8.5	7.8
Financial Expenses	1.4	2.4	1.5	1.0	0.8	99.2	1.4	2.4	1.5	1.0	0.8
Bank Interest & Charges	0.9	1.4	1.0	0.7	0.6	94.1	1.0	1.5	1.0	0.8	0.7
Professional Fees	0.5	1.0	0.5	0.3	0.2	87.9	0.6	1.3	0.6	0.3	0.2
Franchise Fees	-	...	...	...	...	0.3	0.5	-	-	-	-
Sales and Admin. Expenses	3.3	6.9	3.5	1.5	1.5	97.1	3.4	7.5	3.5	1.5	1.5
Advertising	0.5	0.7	0.4	0.4	0.3	89.3	0.5	0.9	0.4	0.4	0.3
Supplies	1.1	2.4	1.2	0.6	0.4	92.4	1.2	3.0	1.2	0.6	0.4
Delivery	0.9	2.0	0.9	0.4	0.4	82.3	1.1	2.4	1.1	0.5	0.5
Fuel Expense	0.8	1.8	1.0	-	0.4	17.8	4.5	5.7	4.5	0.4	4.6
Other Expenses	1.1	1.6	1.3	0.7	0.7	89.3	1.2	1.9	1.4	0.8	0.7
Profit (loss)	4.2	...	2.0	2.3	2.1	98.4	4.3	...	2.1	2.3	2.1
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6331 - Gasoline Service Stations

Businesses primarily engaged in retail dealing in gasoline, lubricating oils and greases. Included in this industry are businesses primarily engaged in lubricating motor vehicles. This group industry includes businesses described as: retail diesel fuel, filling stations, gas bars, gasoline service stations, retail gasoline, motor vehicles lubrication services, and self-serve gasoline stations.

TABLE 2. Balance Sheet Profile for 1985
Ontario, Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	4,051	1,012	1,013	1,013	1,013
Businesses in sample	793				
Low sales value (\$000's)	(1)	(1)	191	485	860
High sales value (\$000's)	(1)	191	485	860	(1)
Average (\$000's)					
Assets					
Cash	14	3	10	12	32
Accounts and Notes Receivable	9	-	9	11	18
Inventory	19	2	14	26	35
Other Current Assets	6	1	4	10	9
Total Current Assets	49	6	38	58	93
Fixed Assets	68	15	58	89	110
Less Accum. Dep. on Fixed Assets	20	3	22	21	34
Other Assets	8	1	10	12	8
Total Assets	105	19	84	138	177
Liabilities and Equity					
Current Loans	7	1	6	11	10
Other Current Liabilities	25	3	18	33	46
Total Current Liabilities	32	4	24	44	57
Mortgages Payable	10	3	3	23	10
Long Term Debt	5	-	2	6	11
Other Liabilities	24	2	22	32	39
Total Liabilities	70	9	51	105	117
Total Equity	34	9	34	34	60

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Ontario, Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	4,051	1,012	1,013	1,013	1,013
Businesses in sample	793				
Low sales value (\$000's)	(1)	(1)	191	485	860
High sales value (\$000's)	(1)	191	485	860	(1)
Average					
Liquidity Ratio					
Current ratio (times)	3.4	4.9	4.0	2.6	3.0
Leverage Ratios					
Debt/Equity ratio (times)	...	0.6	...	...	121.3
Interest Coverage ratio (times)	39.4	55.7	25.6	36.0	41.3
Debt ratio (times)	0.8	0.9	0.8	0.9	0.7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Ontario, Gasoline Service Stations (SIC 6331)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,418	354	354	355	355
Businesses in sample	65				
Low sales value (\$000's)	(1)	(1)	489	723	1,143
High sales value (\$000's)	(1)	489	723	1,143	(1)
Average (\$000's)					
Source of Funds					
From Operations	26	3	21	23	56
Sale of Fixed Assets	10	5	9	1	25
Increase in Long Term Debt	10	-	16	20	5
Advances From Owners and Affiliates	5	14	4	1	2
From Government	-	-	-	-	-
Increase in Share Capital	2	9	-	1	-
Sale of Investments	1	2	-	1	-
Tax Adjustments	-	-	-	-	-
Other Sources	1	3	-	-	1
Total	56	37	50	47	88
Application of Funds					
Purchase of Fixed Assets	25	24	19	23	34
Payment of Dividends	5	8	4	3	8
Repayment of Long Term Debt	12	4	4	17	20
Current Portion of Long Term Debt	-	-	1	-	-
Purchase of Investments	4	5	11	-	2
Repayment of Adv. From Owners and Affil.	7	14	1	7	8
Decrease in Equity	-	-	-	-	-
Tax Adjustments	1	1	1	-	2
Other Applications	-	-	-	-	1
Total	56	57	41	52	73
Increase (Decrease) in Net Working Capital	-	-20	9	-5	15

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Ontario, Gasoline Service Stations (SIC 6331)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	3,664	204,172	22,364	399	341
less than 20	3,548	155,990	17,041	395	339
20 - 99	108	30,733	3,393	4	2
100 - 499	3	4,458	493	-	-
500 and over	5	12,991	1,437	-	-
1985					
Total	3,515	244,026	23,767	296	...
less than 20	3,380	177,797	17,276	293	
20 - 99	124	40,517	3,971	2	
100 - 499	7	11,225	1,100	-	
500 and over	4	14,487	1,420	1	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Ontario, Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	3,491	872	873	872	874
Total Sales \$	1,540,338	33,260	189,740	413,099	904,239
Total Expense \$	1,502,598	28,514	182,556	402,662	888,866
Net Profit (loss) \$	37,740	4,746	7,184	10,437	15,373
Businesses reporting a profit (No.)	2,795	697	683	721	694
Total Sales \$	1,236,389	26,200	147,402	338,386	724,401
Total Expense \$	1,191,876	19,948	138,517	326,272	707,139
Net Profit \$	44,513	6,252	8,885	12,114	17,262
Businesses reporting a loss (No.)	696	175	190	151	180
Total Sales \$	303,949	7,060	42,338	74,713	179,838
Total Expense \$	310,722	8,566	44,039	76,390	181,727
Net Loss \$	-6,773	-1,506	-1,701	-1,677	-1,889
1983					
All Businesses (No.)	4,987	1,244	1,249	1,247	1,247
Total Sales \$	1,651,910	20,492	79,179	396,257	1,155,982
Total Expense \$	1,603,267	15,244	68,947	381,327	1,137,749
Net Profit (loss) \$	48,643	5,248	10,232	14,930	18,233
Businesses reporting a profit (No.)	3,934	932	1,015	1,009	978
Total Sales \$	1,297,917	15,247	62,788	322,027	897,855
Total Expense \$	1,239,207	8,324	50,796	304,535	875,552
Net Profit \$	58,710	6,923	11,992	17,492	22,303
Businesses reporting a loss (No.)	1,053	312	234	238	269
Total Sales \$	353,993	5,245	16,391	74,230	258,127
Total Expense \$	364,060	6,920	18,151	76,792	262,197
Net Loss \$	-10,067	-1,675	-1,760	-2,562	-4,070
1984					
All Businesses (No.)	3,797	948	947	950	952
Total Sales \$	2,199,684	93,412	318,777	612,761	1,174,734
Total Expense \$	2,138,290	85,002	303,837	598,736	1,150,715
Net Profit (loss) \$	61,394	8,410	14,940	14,025	24,019
Businesses reporting a profit (No.)	3,206	757	788	788	873
Total Sales \$	1,939,579	75,229	272,554	514,807	1,076,989
Total Expense \$	1,872,931	65,443	256,517	499,376	1,051,595
Net Profit \$	66,648	9,786	16,037	15,431	25,394
Businesses reporting a loss (No.)	591	191	159	162	79
Total Sales \$	260,105	18,183	46,223	97,954	97,745
Total Expense \$	265,359	19,559	47,320	99,360	99,120
Net Loss \$	-5,254	-1,376	-1,097	-1,406	-1,375
1985					
All Businesses (No.)	4,052	1,011	1,000	1,024	1,017
Total Sales \$	2,379,759	85,046	327,183	659,491	1,308,039
Total Expense \$	2,318,896	74,878	318,976	644,358	1,280,684
Net Profit (loss) \$	60,863	10,168	8,207	15,133	27,355
Businesses reporting a profit (No.)	3,278	865	750	747	916
Total Sales \$	1,989,089	75,131	251,168	485,084	1,177,706
Total Expense \$	1,919,739	63,838	240,031	467,250	1,148,620
Net Profit \$	69,350	11,293	11,137	17,834	29,086
Businesses reporting a loss (No.)	774	146	250	277	101
Total Sales \$	390,670	9,915	76,015	174,407	130,333
Total Expense \$	399,157	11,040	78,945	177,108	132,064
Net Loss \$	-8,487	-1,125	-2,930	-2,701	-1,731

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Ontario, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	980	245	245	245	245
Businesses in sample	61				
Low sales value (\$000's)	(1)	(1)	69	190	433
High sales value (\$000's)	(1)			433	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	55.9	40.7	49.1	61.6	69.5	100.0	55.9	40.7	49.1	61.6	69.5
Occupancy Expenses	10.3	...	8.4	9.5	4.7	100.0	10.3	...	8.4	9.5	4.7
Mortgage Interest	0.4	...	...	...	...	6.9	6.3	...	...	...	...
Depreciation	1.4	4.0	0.4	1.1	1.0	75.7	1.9	4.8	1.1	1.1	1.0
Repairs & Maintenance	0.9	3.2	0.4	0.3	0.4	69.9	1.3	4.8	0.7	0.4	0.6
Heat, Light & Telephone	1.9	3.5	1.7	1.8	1.1	99.1	1.9	3.5	1.7	1.8	1.1
Business & Property Tax	1.0	2.7	0.3	1.1	0.3	73.7	1.3	3.3	1.0	1.2	0.4
Insurance	0.9	1.8	0.7	1.2	0.4	79.0	1.2	2.7	0.9	1.2	0.5
Rent	3.6	4.7	4.7	3.9	1.5	77.0	4.7	6.9	7.6	3.9	1.8
Personnel Expenses	14.0	8.5	13.4	21.3	11.9	87.5	16.0	16.4	14.3	21.6	12.4
Financial Expenses	2.6	2.9	3.5	2.3	1.4	99.5	2.6	2.9	3.5	2.3	1.4
Bank Interest & Charges	1.1	1.8	0.6	1.5	0.9	95.5	1.2	2.2	0.6	1.5	1.0
Professional Fees	1.4	1.1	2.9	0.8	0.5	96.3	1.5	1.1	3.0	0.9	0.5
Franchise Fees	-	...	...	...	...	1.1	0.9	-	-	-	-
Sales and Admin. Expenses	9.8	...	10.8	5.1	3.8	99.5	9.8	...	10.8	5.1	3.9
Advertising	1.7	3.4	1.5	1.2	1.2	98.5	1.7	3.4	1.5	1.2	1.3
Supplies	1.9	4.1	1.9	1.3	0.7	98.5	1.9	4.1	2.0	1.3	0.8
Delivery	3.5	7.0	3.8	2.5	1.5	95.0	3.7	7.0	3.8	2.5	1.8
Fuel Expense	2.7	7.6	3.6	0.1	0.4	42.9	6.3	7.6	8.4	0.9	1.4
Other Expenses	2.5	3.8	3.4	1.1	1.7	88.7	2.8	3.8	3.5	1.5	2.0
Profit (loss)	5.0	-0.1	11.4	-0.9	6.9	100.0	5.0	-0.1	11.4	-0.9	6.9
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6342 - Tire, Battery, Parts and Accessories Stores

Businesses primarily engaged in retail dealing in new or used tires, tubes batteries and other automobile parts and accessories separately or in combination. These businesses may be secondarily engaged in tire installation and repair as well as in automobile repair. This industry includes the following types of retail operations: retail automotive batteries, retail automotive parts and accessories, retail automotive cassettes and 8-track tape recorders, retail motor vehicle radios (inc. C.B. or GRS), retail motor vehicle stereos, retail motor vehicle tape decks and retail tires and tubes

TABLE 2. Balance Sheet Profile for 1985
Ontario, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	980	245	245	245	245
Businesses in sample	61				
Low sales value (\$000's)	(1)	(1)	69	190	433
High sales value (\$000's)	(1)	69	190	433	(1)
Average (\$000's)					
Assets					
Cash	14	17	2	6	32
Accounts and Notes Receivable	24	1	2	20	68
Inventory	54	15	5	59	136
Other Current Assets	4	-	1	3	11
Total Current Assets	95	32	10	89	247
Fixed Assets	38	18	7	41	87
Less: Accum. Dep. on Fixed Assets	13	7	2	22	21
Other Assets	5	-	-	8	12
Total Assets	126	44	15	115	325
Liabilities and Equity					
Current Loans	15	-	1	22	35
Other Current Liabilities	50	-	12	44	135
Total Current Liabilities	65	1	13	66	170
Mortgages Payable	1	-	1	-	4
Long Term Debt	5	-	-	11	8
Other Liabilities	20	3	1	32	43
Total Liabilities	90	3	15	109	225
Total Equity	35	41	1	6	100

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Ontario, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	980	245	245	245	245
Businesses in sample	61				
Low sales value (\$000's)	(1)	(1)	69	190	433
High sales value (\$000's)	(1)	69	190	433	(1)
Average					
Liquidity Ratio					
Current ratio (times)	18.6	99.6	1.6	1.6	1.9
Leverage Ratios					
Debt/Equity ratio (times)	-5.1	0.2	-33.6	-3.3	3.0
Interest Coverage ratio (times)	139.7	109.7	...	6.6	37.2
Debt ratio (times)	0.7	0.1	1.0	0.9	0.7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Ontario, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	437	--	--	--	--
Businesses in sample	19				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	33	--	--	--	--
Sale of Fixed Assets	2	--	--	--	--
Increase in Long Term Debt	7	--	--	--	--
Advances From Owners and Affiliates	4	--	--	--	--
From Government	10	--	--	--	--
Increase in Share Capital	5	--	--	--	--
Sale of Investments	1	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	62	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	22	--	--	--	--
Payment of Dividends	8	--	--	--	--
Repayment of Long Term Debt	10	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	1	--	--	--	--
Repayment of Adv. From Owners and Affil.	7	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	1	--	--	--	--
Other Applications	-	--	--	--	--
Total	50	--	--	--	--
Increase (Decrease) in Net Working Capital	12	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Ontario, Tire, Battery, Parts and Accessories Stores (SIC 6342)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	504	42,287	3,673	58	63
less than 20	463	23,574	2,063	57	59
20 - 99	37	13,385	1,141	1	4
100 - 499	4	5,328	469	-	-
500 and over	-	-	-	-	-
1985					
Total	541	54,165	4,047	51	...
less than 20	502	31,736	2,411	48	
20 - 99	36	18,240	1,316	1	
100 - 499	3	4,189	320	2	
500 and over	-	-	-	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Ontario, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	678	167	167	172	172
Total Sales \$	180,745	5,691	16,225	42,047	116,782
Total Expense \$	173,171	4,864	14,756	39,985	113,566
Net Profit (loss) \$	7,574	827	1,469	2,062	3,216
Businesses reporting a profit (No.)	506	117	138	130	121
Total Sales \$	131,199	4,487	13,249	31,434	82,029
Total Expense \$	121,010	3,373	11,556	28,947	77,134
Net Profit \$	10,189	1,114	1,693	2,487	4,895
Businesses reporting loss (No.)	172	50	29	42	51
Total Sales \$	49,546	1,204	2,976	10,613	34,753
Total Expense \$	52,161	1,491	3,200	11,038	36,432
Net Loss \$	-2,615	-287	-224	-425	-1,679
1983					
All Businesses (No.)	661	162	167	166	166
Total Sales \$	185,852	6,241	19,528	44,273	115,810
Total Expense \$	177,856	5,550	17,918	42,094	112,294
Net Profit (loss) \$	7,996	691	1,610	2,179	3,516
Businesses reporting a profit (No.)	510	120	129	129	132
Total Sales \$	146,558	4,709	14,985	35,270	91,594
Total Expense \$	135,296	3,554	12,799	32,454	86,489
Net Profit \$	11,262	1,155	2,186	2,816	5,105
Businesses reporting a loss (No.)	151	42	38	37	34
Total Sales \$	39,294	1,532	4,543	9,003	24,216
Total Expense \$	42,560	1,996	5,119	9,640	25,805
Net Loss \$	-3,266	-464	-576	-637	-1,589
1984					
All Businesses (No.)	784	192	188	207	197
Total Sales \$	337,168	8,251	36,133	87,204	205,580
Total Expense \$	314,353	7,771	33,819	81,838	190,925
Net Profit (loss) \$	22,815	480	2,314	5,366	14,655
Businesses reporting a profit (No.)	654	134	173	159	188
Total Sales \$	303,341	6,417	31,791	68,434	196,699
Total Expense \$	279,227	5,458	29,422	62,649	181,698
Net Profit \$	24,114	959	2,369	5,785	15,001
Businesses reporting a loss (No.)	130	58	15	48	9
Total Sales \$	33,827	1,834	4,342	18,770	8,881
Total Expense \$	35,126	2,313	4,397	19,189	9,227
Net Loss \$	-1,299	-479	-55	-419	-346
1985					
All Businesses (No.)	1,012	252	251	241	268
Total Sales \$	341,875	10,725	31,959	74,713	224,478
Total Expense \$	326,072	6,538	30,184	75,412	213,938
Net Profit (loss) \$	15,803	4,187	1,775	-699	10,540
Businesses reporting a profit (No.)	697	167	179	123	228
Total Sales \$	250,927	7,662	20,710	38,138	184,417
Total Expense \$	230,366	3,005	18,804	35,980	172,577
Net Profit \$	20,561	4,657	1,906	2,158	11,840
Businesses reporting a loss (No.)	315	85	72	118	40
Total Sales \$	90,948	3,063	11,249	36,575	40,061
Total Expense \$	95,706	3,533	11,380	39,432	41,361
Net Loss \$	-4,758	-470	-131	-2,857	-1,300

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Ontario, General Stores (SIC 6412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	470	--	--	--	--
Businesses in sample	11				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	88.9	--	--	--	--	100.0	88.9	--	--	--	--
Occupancy Expenses	4.5	--	--	--	--	100.0	4.5	--	--	--	--
Mortgage Interest	-	--	--	--	--	1.3	1.1	--	--	--	--
Depreciation	0.7	--	--	--	--	61.4	1.2	--	--	--	--
Repairs & Maintenance	1.0	--	--	--	--	100.0	1.0	--	--	--	--
Heat, Light & Telephone	1.3	--	--	--	--	100.0	1.3	--	--	--	--
Business & Property Tax	0.6	--	--	--	--	100.0	0.6	--	--	--	--
Insurance	0.5	--	--	--	--	94.9	0.6	--	--	--	--
Rent	0.3	--	--	--	--	29.2	1.2	--	--	--	--
Personnel Expenses	2.1	--	--	--	--	66.9	3.2	--	--	--	--
Financial Expenses	1.3	--	--	--	--	100.0	1.3	--	--	--	--
Bank Interest & Charges	0.9	--	--	--	--	61.4	1.5	--	--	--	--
Professional Fees	0.3	--	--	--	--	100.0	0.3	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Sales and Admin. Expenses	2.1	--	--	--	--	100.0	2.1	--	--	--	--
Advertising	0.2	--	--	--	--	100.0	0.2	--	--	--	--
Supplies	0.5	--	--	--	--	100.0	0.5	--	--	--	--
Delivery	0.5	--	--	--	--	82.1	0.6	--	--	--	--
Fuel Expense	1.0	--	--	--	--	57.5	1.7	--	--	--	--
Other Expenses	0.1	--	--	--	--	76.0	0.2	--	--	--	--
Profit (loss)	0.9	--	--	--	--	100.0	0.9	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6412 - General Stores

Businesses primarily engaged in retail dealing in a general line of merchandise on a non-departmental basis, the most important of which is food. Other merchandise sold usually includes ready-to-wear apparel, toiletries, cosmetics, hardware, farm supplies and housewares. Businesses may be described as country general stores and general stores

TABLE 2. Balance Sheet Profile for 1985
Ontario, General Stores (SIC 6412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	470	--	--	--	--
Businesses in sample	11				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	17	--	--	--	--
Accounts and Notes Receivable	4	--	--	--	--
Inventory	25	--	--	--	--
Other Current Assets	1	--	--	--	--
Total Current Assets	46	--	--	--	--
Fixed Assets	41	--	--	--	--
Less: Accum. Dep. on Fixed Assets	6	--	--	--	--
Other Assets	8	--	--	--	--
Total Assets	89	--	--	--	--
Liabilities and Equity					
Current Loans	-	--	--	--	--
Other Current Liabilities	23	--	--	--	--
Total Current Liabilities	24	--	--	--	--
Mortgages Payable	2	--	--	--	--
Long Term Debt	-	--	--	--	--
Other Liabilities	20	--	--	--	--
Total Liabilities	46	--	--	--	--
Total Equity	43	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Ontario, General Stores (SIC 6412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	470	--	--	--	--
Businesses in sample	11				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity Ratio					
Current ratio (times)	11.4	--	--	--	--
Leverage Ratios					
Debt/Equity ratio (times)	1.3	--	--	--	--
Interest Coverage ratio (times)	91.8	--	--	--	--
Debt ratio (times)	0.5	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Ontario, General Stores (SIC 6412)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	53	--	--	--	--
Businesses in sample	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	34	--	--	--	--
Sale of Fixed Assets	-	--	--	--	--
Increase in Long Term Debt	8	--	--	--	--
Advances From Owners and Affiliates	1	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	43	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	13	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	10	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	5	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	28	--	--	--	--
Increase (Decrease) in Net Working Capital	15	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Ontario, General Merchandise Stores (SIC 641)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	1,603	929,145	87,349	210	160
less than 20	1,531	36,965	3,484	206	160
20 - 99	38	16,112	1,530	-	-
100 - 499	18	31,078	2,938	3	-
500 and over	16	844,990	79,397	1	-
1985					
Total	1,596	1,057,005	91,941	158	...
less than 20	1,526	45,919	4,026	154	-
20 - 99	38	16,193	1,428	2	-
100 - 499	15	22,825	1,994	1	-
500 and over	17	972,068	84,493	1	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Ontario, General Stores (SIC 6412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	585	143	149	146	147
Total Sales \$	139,818	5,617	16,786	32,398	85,017
Total Expense \$	135,608	5,923	16,213	31,241	82,231
Net Profit (loss) \$	4,210	-306	573	1,157	2,786
Businesses reporting a profit (No.)	409	56	97	121	135
Total Sales \$	115,789	2,936	11,143	26,722	74,988
Total Expense \$	110,139	2,674	10,231	25,386	71,848
Net Profit \$	5,650	262	912	1,336	3,140
Businesses reporting loss (No.)	176	87	52	25	12
Total Sales \$	24,029	2,681	5,643	5,676	10,029
Total Expense \$	25,469	3,249	5,982	5,855	10,383
Net Loss \$	-1,440	-568	-339	-179	-354
1983					
All Businesses (No.)	561	137	143	140	141
Total Sales \$	119,765	3,655	13,675	26,817	75,618
Total Expense \$	116,702	3,794	13,608	25,887	73,413
Net Profit (loss) \$	3,063	-139	67	930	2,205
Businesses reporting a profit (No.)	374	65	72	122	115
Total Sales \$	93,874	1,776	6,836	23,256	62,006
Total Expense \$	89,504	1,426	6,362	22,139	59,577
Net Profit \$	4,370	350	474	1,117	2,429
Businesses reporting a loss (No.)	187	72	71	18	26
Total Sales \$	25,891	1,879	6,839	3,561	13,612
Total Expense \$	27,198	2,368	7,246	3,748	13,836
Net Loss \$	-1,307	-489	-407	-187	-224
1984					
All Businesses (No.)	599	148	151	150	150
Total Sales \$	174,767	7,968	21,782	36,618	108,399
Total Expense \$	169,645	8,187	21,578	35,616	104,264
Net Profit (loss) \$	5,122	-219	204	1,002	4,135
Businesses reporting a profit (No.)	400	83	75	107	135
Total Sales \$	136,677	4,787	10,104	26,463	95,323
Total Expense \$	129,890	4,307	9,443	25,102	91,038
Net Profit \$	6,787	480	661	1,361	4,285
Businesses reporting a loss (No.)	199	65	76	43	15
Total Sales \$	38,090	3,181	11,678	10,155	13,076
Total Expense \$	39,755	3,880	12,135	10,514	13,226
Net Loss \$	-1,665	-699	-457	-359	-150
1985					
All Businesses (No.)	541	134	135	136	136
Total Sales \$	123,504	7,379	16,177	30,748	69,200
Total Expense \$	117,868	6,928	15,881	29,684	65,375
Net Profit (loss) \$	5,636	451	296	1,064	3,825
Businesses reporting a profit (No.)	420	90	80	116	134
Total Sales \$	108,562	4,429	9,599	26,586	67,948
Total Expense \$	102,150	3,712	8,991	25,332	64,115
Net Profit \$	6,412	717	608	1,254	3,833
Businesses reporting a loss (No.)	121	44	55	20	2
Total Sales \$	14,942	2,950	6,578	4,162	1,252
Total Expense \$	15,718	3,216	6,890	4,352	1,260
Net Loss \$	-776	-266	-312	-190	-8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Ontario, General Merchandise Stores (SIC 6413)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,934	483	483	484	484
Businesses in sample	35				
Low sales value (\$000's)	(1)	(1)	58	124	225
High sales value (\$000's)	(1)			225	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	69.4	53.9	78.1	69.8	74.0	100.0	69.4	53.9	78.1	69.8	74.0
Occupancy Expenses	10.0	17.6	8.3	9.9	6.0	100.0	10.0	17.6	8.3	9.9	6.0
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-
Depreciation	0.6	0.2	0.4	0.8	0.8	45.2	1.3	0.4	1.7	2.0	1.2
Repairs & Maintenance	0.5	-	1.1	0.7	0.3	67.5	0.8	-	1.4	0.7	0.3
Heat, Light & Telephone	2.0	3.2	2.2	2.1	1.1	100.0	2.0	3.2	2.2	2.1	1.1
Business & Property Tax	0.6	0.7	0.9	0.4	0.4	97.5	0.6	0.7	0.9	0.4	0.5
Insurance	0.7	0.6	1.1	0.6	0.5	85.6	0.8	1.4	1.1	0.6	0.6
Rent	5.6	13.0	2.6	5.3	2.8	79.9	7.1	13.0	10.5	5.5	3.1
Personnel Expenses	13.3	30.2	2.8	9.4	11.8	92.4	14.4	30.2	4.0	9.7	11.9
Financial Expenses	2.6	0.5	7.1	1.3	1.8	100.0	2.6	0.5	7.1	1.3	1.8
Bank Interest & Charges	2.0	0.2	6.5	0.8	1.1	99.8	2.0	0.2	6.5	0.8	1.1
Professional Fees	0.5	0.3	0.7	0.5	0.7	85.7	0.6	0.7	0.7	0.5	0.7
Franchise Fees	-	...	...	...	...	0.4	5.1	-	-	-	-
Sales and Admin. Expenses	4.5	12.7	2.3	1.3	2.5	99.0	4.5	12.7	2.3	1.4	2.5
Advertising	2.2	8.0	0.4	0.1	1.2	73.0	3.1	8.0	0.8	0.2	1.4
Supplies	0.4	0.2	0.6	-	0.5	61.3	0.6	0.5	0.6	0.3	0.6
Delivery	0.8	1.3	0.3	0.8	0.8	85.3	0.9	2.1	0.3	0.8	1.0
Fuel Expense	1.1	3.3	1.0	0.5	-	46.4	2.3	5.5	1.0	1.1	0.6
Other Expenses	1.2	2.7	-	1.9	0.5	66.9	1.9	2.7	0.6	2.0	0.8
Profit (loss)	-1.0	-17.6	1.4	6.3	3.4	99.3	-1.0	-17.6	1.4	6.3	3.5
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6413 - General Merchandise Stores

Businesses primarily engaged in retail dealing in a general line of merchandise on a non-departmental basis including ready-to-wear apparel, toiletries, cosmetics, hardware and housewares, where food and household furniture are not normally commodity lines and where no one commodity line accounts for more than 50% of total revenue.

TABLE 2. Balance Sheet Profile for 1985
Ontario, General Merchandise Stores (SIC 6413)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,934	483	483	484	484
Businesses in sample	35				
Low sales value (\$000's)	(1)	(1)	58	124	225
High sales value (\$000's)	(1)	58	124	225	(1)
Average (\$000's)					
Assets					
Cash	5	-	2	-	16
Accounts and Notes Receivable	5	-	-	-	17
Inventory	23	-	13	4	60
Other Current Assets	2	-	-	5	3
Total Current Assets	36	-	16	9	96
Fixed Assets	35	-	57	39	40
Less: Accum. Dep. on Fixed Assets	5	-	1	2	15
Other Assets	4	-	2	1	10
Total Assets	69	-	75	47	130
Liabilities and Equity					
Current Loans	5	-	-	-	18
Other Current Liabilities	24	-	4	34	47
Total Current Liabilities	29	-	4	34	64
Mortgages Payable	3	-	7	-	4
Long Term Debt	1	-	-	-	4
Other Liabilities	13	-	19	3	25
Total Liabilities	46	-	31	36	97
Total Equity	23	-	44	11	34

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Ontario, General Merchandise Stores (SIC 6413)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,934	483	483	484	484
Businesses in sample	35				
Low sales value (\$000's)	(1)	(1)	58	124	225
High sales value (\$000's)	(1)	58	124	225	(1)
Average					
Liquidity Ratio					
Current ratio (times)	3.4	-	3.5	1.1	4.4
Leverage Ratios					
Debt/Equity ratio (times)	73.8	-	0.8	137.9	85.3
Interest Coverage ratio (times)	35.4	-	3.0	30.2	126.7
Debt ratio (times)	0.7	-	0.4	0.9	0.8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Ontario, General Merchandise Stores (SIC 6413)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	355	--	--	--	--
Businesses in sample	12				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	12	--	--	--	--
Sale of Fixed Assets	7	--	--	--	--
Increase in Long Term Debt	10	--	--	--	--
Advances From Owners and Affiliates	-	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	2	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	32	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	13	--	--	--	--
Payment of Dividends	1	--	--	--	--
Repayment of Long Term Debt	17	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	7	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	38	--	--	--	--
Increase (Decrease) in Net Working Capital	-7	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Ontario, General Merchandise Stores (SIC 641)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$'000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	1,603	929,145	87,349	210	160
less than 20	1,531	36,965	3,484	206	160
20 - 99	38	16,112	1,530	-	-
100 - 499	18	31,078	2,938	3	-
500 and over	16	844,990	79,397	1	-
1985					
Total	1,596	1,057,005	91,941	158	...
less than 20	1,526	45,919	4,026	154	
20 - 99	38	16,193	1,428	2	
100 - 499	15	22,825	1,994	1	
500 and over	17	972,068	84,493	1	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Ontario, General Merchandise Stores (SIC 6413)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	1,797	448	449	446	454
Total Sales \$	362,592	19,055	48,743	86,877	207,917
Total Expense \$	347,672	18,566	45,926	82,411	200,769
Net Profit (loss) \$	14,920	489	2,817	4,466	7,148
Businesses reporting a profit (No.)	1,435	255	383	405	392
Total Sales \$	306,167	11,139	41,419	78,710	174,899
Total Expense \$	288,250	9,732	38,254	73,843	166,421
Net Profit \$	17,917	1,407	3,165	4,867	8,478
Businesses reporting loss (No.)	362	193	66	41	62
Total Sales \$	56,425	7,916	7,324	8,167	33,018
Total Expense \$	59,422	8,834	7,672	8,568	34,348
Net Loss \$	-2,997	-918	-348	-401	-1,330
1983					
All Businesses (No.)	1,952	484	485	494	489
Total Sales \$	361,804	15,494	43,532	84,627	218,151
Total Expense \$	345,887	14,870	41,668	79,664	209,685
Net Profit (loss) \$	15,917	624	1,864	4,963	8,466
Businesses reporting a profit (No.)	1,476	295	342	426	413
Total Sales \$	297,373	9,380	32,003	73,309	182,681
Total Expense \$	277,555	7,515	29,276	67,718	173,046
Net Profit \$	19,818	1,865	2,727	5,591	9,635
Businesses reporting a loss (No.)	476	189	143	68	76
Total Sales \$	64,431	6,114	11,529	11,318	35,470
Total Expense \$	68,332	7,355	12,392	11,946	36,639
Net Loss \$	-3,901	-1,241	-863	-628	-1,169
1984					
All Businesses (No.)	1,858	463	466	464	465
Total Sales \$	370,262	19,107	55,947	87,713	207,495
Total Expense \$	350,458	18,034	53,347	83,260	195,817
Net Profit (loss) \$	19,804	1,073	2,600	4,453	11,678
Businesses reporting a profit (No.)	1,494	271	360	421	442
Total Sales \$	332,443	10,874	43,147	79,334	199,088
Total Expense \$	310,392	8,848	39,682	74,611	187,251
Net Profit \$	22,051	2,026	3,465	4,723	11,837
Businesses reporting a loss (No.)	364	192	106	43	23
Total Sales \$	37,819	8,233	12,800	8,379	8,407
Total Expense \$	40,066	9,186	13,665	8,649	8,566
Net Loss \$	-2,247	-953	-865	-270	-159
1985					
All Businesses (No.)	2,057	509	518	515	515
Total Sales \$	464,710	20,623	62,127	115,968	265,992
Total Expense \$	439,994	19,894	58,868	108,636	252,596
Net Profit (loss) \$	24,716	729	3,259	7,332	13,396
Businesses reporting a profit (No.)	1,546	274	384	480	408
Total Sales \$	392,498	11,445	47,492	108,747	224,814
Total Expense \$	364,508	9,525	43,444	101,043	210,496
Net Profit \$	27,990	1,920	4,048	7,704	14,318
Businesses reporting a loss (No.)	511	235	134	35	107
Total Sales \$	72,212	9,178	14,635	7,221	41,178
Total Expense \$	75,486	10,369	15,424	7,593	42,100
Net Loss \$	-3,274	-1,191	-789	-372	-922

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Ontario, Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,065	266	266	266	267
Businesses in sample	49				
Low sales value (\$000's)	(1)	(1)	23	80	271
High sales value (\$000's)	(1)			271	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	65.8	...	58.1	51.1	71.1	100.0	65.8	...	58.1	51.1	71.1
Occupancy Expenses	15.7	14.0	12.0	27.6	6.9	100.0	15.7	14.0	12.0	27.6	6.9
Mortgage Interest	0.1	...	...	...	...	9.2	0.8	-	-	...	-
Depreciation	5.7	0.1	0.2	17.6	1.0	66.2	8.6	0.4	0.6	19.5	1.1
Repairs & Maintenance	1.3	1.1	-	3.5	0.2	46.0	2.8	2.6	0.1	4.8	0.3
Heat, Light & Telephone	2.0	4.1	1.6	1.6	1.4	97.2	2.0	4.1	1.6	1.7	1.4
Business & Property Tax	1.7	1.1	3.4	1.8	0.5	82.7	2.1	1.9	3.5	2.0	0.6
Insurance	0.8	1.0	0.7	1.2	0.4	88.1	0.9	1.7	0.7	1.3	0.4
Rent	4.1	6.6	6.1	1.7	3.5	72.2	5.7	8.3	6.1	6.4	3.8
Personnel Expenses	9.5	0.5	2.7	16.9	12.9	82.4	11.5	2.7	2.8	18.6	12.9
Financial Expenses	4.3	3.9	6.5	4.9	1.7	93.2	4.6	6.6	6.5	4.9	1.7
Bank Interest & Charges	2.8	3.1	5.4	2.0	1.2	93.2	3.0	5.2	5.4	2.0	1.2
Professional Fees	1.2	0.8	1.1	2.0	0.6	92.0	1.3	1.4	1.1	2.0	0.6
Franchise Fees	0.3	...	...	...	...	3.5	7.5	-	-	-	-
Sales and Admin. Expenses	7.5	12.9	11.0	4.5	4.5	100.0	7.5	12.9	11.0	4.5	4.5
Advertising	3.2	8.1	2.5	1.8	2.4	96.5	3.3	10.1	2.5	1.8	2.4
Supplies	1.3	1.5	1.7	1.6	0.7	98.3	1.4	1.5	1.7	1.6	0.8
Delivery	1.2	0.8	1.8	1.0	1.1	87.3	1.4	1.4	1.8	1.1	1.3
Fuel Expense	1.8	2.5	5.1	0.1	0.2	34.4	5.2	4.1	8.5	0.8	1.6
Other Expenses	4.7	...	10.3	4.4	1.7	91.3	5.1	...	10.3	4.4	1.8
Profit (loss)	-7.4	...	-0.6	-9.5	1.2	100.0	-7.4	...	-0.6	-9.5	1.2
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 6541 - Sporting Goods Stores

Businesses primarily engaged in retail dealing in sporting goods, playground and gymnasium equipment. Businesses may be described by product line such as: retail archery equipment, retail athletic clothing (inc. uniforms) retail athletic footwear, retail baseball equipment, retail bowling equipment, retail camping equipment (exc. tent trailers), retail sports and fishing tackle, retail football equipment, retail golf equipment, retail hockey equipment, retail hunting equipment, retail playground equipment, retail skiing equipment, retail soccer equipment, retail softball equipment, sporting goods stores, retail tennis equipment, and retail track and field equipment.

TABLE 2. Balance Sheet Profile for 1985
Ontario, Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,065	266	266	266	267
Businesses in sample	49				
Low sales value (\$000's)	(1)	(1)	23	80	271
High sales value (\$000's)	(1)	23	80	271	(1)
Average (\$000's)					
Assets					
Cash	3	-	-	4	6
Accounts and Notes Receivable	8	-	-	8	20
Inventory	37	-	11	16	105
Other Current Assets	8	-	-	1	29
Total Current Assets	57	1	12	30	160
Fixed Assets	32	-	2	24	87
Less: Accum. Dep. on Fixed Assets	13	-	2	10	34
Other Assets	10	-	-	29	3
Total Assets	86	1	13	73	217
Liabilities and Equity					
Current Loans	15	-	11	15	27
Other Current Liabilities	35	-	9	11	104
Total Current Liabilities	49	-	20	26	131
Mortgages Payable	4	-	-	8	7
Long Term Debt	3	-	-	2	8
Other Liabilities	22	-	-	30	47
Total Liabilities	79	-	20	66	193
Total Equity	7	1	-8	7	23

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Ontario, Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,065	266	266	266	267
Businesses in sample	49				
Low sales value (\$000's)	(1)	(1)	23	80	271
High sales value (\$000's)	(1)	23	80	271	(1)
Average					
Liquidity Ratio					
Current ratio (times)	1.8	5.1	0.6	2.0	1.6
Leverage Ratios					
Debt:Equity ratio (times)	18.9	0.2	-1.6	-12.1	60.0
Interest Coverage ratio (times)	2.0	...	1.4	3.6	4.1
Debt ratio (times)	12.1	0.2	1.6	29.4	0.8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Ontario, Sporting Goods Stores (SIC 6541)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	434	--	--	--	--
Businesses in sample	14				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	8	--	--	--	--
Sale of Fixed Assets	1	--	--	--	--
Increase in Long Term Debt	6	--	--	--	--
Advances From Owners and Affiliates	5	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	20	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	11	--	--	--	--
Payment of Dividends	1	--	--	--	--
Repayment of Long Term Debt	8	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	4	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	24	--	--	--	--
Increase (Decrease) in Net Working Capital	-3	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Ontario, Sporting Goods Stores (SIC 6541)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	465	21,005	2,047	67	70
less than 20	456	17,694	1,745	66	70
20 - 99	8	X	301	-	-
100 - 499	X	X	1	1	-
500 and over	-	-	-	-	-
1985					
Total	602	30,872	2,857	77	...
less than 20	584	23,972	2,219	77	-
20 - 99	16	X	476	-	-
100 - 499	X	X	162	-	-
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Ontario, Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	713	173	180	177	183
Total Sales \$	146,647	4,735	14,212	27,691	100,009
Total Expense \$	141,012	4,787	13,669	26,376	96,180
Net Profit (loss) \$	5,635	-52	543	1,315	3,829
Businesses reporting a profit (No.)	524	108	128	137	151
Total Sales \$	116,473	3,032	10,508	21,116	81,817
Total Expense \$	108,206	2,682	9,406	19,311	76,807
Net Profit \$	8,267	350	1,102	1,805	5,010
Businesses reporting loss (No.)	189	65	52	40	32
Total Sales \$	30,174	1,703	3,704	6,575	18,192
Total Expense \$	32,806	2,105	4,263	7,065	19,373
Net Loss \$	-2,632	-402	-559	-490	-1,181
1983					
All Businesses (No.)	920	227	231	231	231
Total Sales \$	167,170	3,486	10,952	28,636	124,096
Total Expense \$	161,845	3,708	10,797	27,342	119,998
Net Profit (loss) \$	5,325	-222	155	1,294	4,098
Businesses reporting a profit (No.)	585	104	136	157	188
Total Sales \$	130,330	1,419	6,626	19,946	102,339
Total Expense \$	121,885	1,263	5,730	17,871	97,021
Net Profit \$	8,445	156	896	2,075	5,318
Businesses reporting a loss (No.)	335	123	95	74	43
Total Sales \$	36,840	2,067	4,326	8,690	21,757
Total Expense \$	39,960	2,445	5,067	9,471	22,977
Net Loss \$	-3,120	-378	-741	-781	-1,220
1984					
All Businesses (No.)	1,038	254	264	255	265
Total Sales \$	281,044	8,934	29,443	57,638	185,029
Total Expense \$	268,586	8,670	28,033	54,370	177,513
Net Profit (loss) \$	12,458	264	1,410	3,268	7,516
Businesses reporting a profit (No.)	731	136	183	214	198
Total Sales \$	211,886	5,075	21,650	47,637	137,524
Total Expense \$	196,516	4,499	19,811	43,157	129,049
Net Profit \$	15,370	576	1,839	4,480	8,475
Businesses reporting a loss (No.)	307	118	81	41	67
Total Sales \$	69,158	3,859	7,793	10,001	47,505
Total Expense \$	72,070	4,171	8,222	11,213	48,464
Net Loss \$	-2,912	-312	-429	-1,212	-959
1985					
All Businesses (No.)	1,067	266	265	240	296
Total Sales \$	216,567	5,637	17,175	43,641	150,114
Total Expense \$	213,514	6,015	16,566	42,067	148,866
Net Profit (loss) \$	3,053	-378	609	1,574	1,248
Businesses reporting a profit (No.)	744	124	211	186	223
Total Sales \$	167,042	2,937	13,876	32,602	117,627
Total Expense \$	159,690	2,497	12,819	30,555	113,819
Net Profit \$	7,352	440	1,057	2,047	3,808
Businesses reporting a loss (No.)	323	142	54	54	73
Total Sales \$	49,525	2,700	3,299	11,039	32,487
Total Expense \$	53,824	3,518	3,747	11,512	35,047
Net Loss \$	-4,299	-818	-448	-473	-2,560

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Ontario, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,595	648	649	649	649
Businesses in sample	176				
Low sales value (\$000's)	(1)	(1)	22	52	107
High sales value (\$000's)	(1)	22	52	107	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	52.3	42.6	51.7	58.8	56.2	91.6	57.1	58.0	53.9	60.9	56.2
Occupancy Expenses	19.7	25.9	22.4	17.9	12.8	95.0	20.7	30.8	23.0	18.3	12.8
Mortgage Interest	0.1	...	...	...	...	3.0	4.2	...	...	...	...
Depreciation	2.3	3.6	1.7	2.3	1.5	68.8	3.3	9.5	2.5	2.9	1.8
Repairs & Maintenance	0.9	1.3	1.2	0.6	0.4	49.0	1.8	3.6	2.3	1.5	0.6
Heat, Light & Telephone	3.3	5.4	3.7	2.9	1.5	90.0	3.7	6.4	4.1	3.0	1.6
Business & Property Tax	1.4	1.3	2.2	1.3	0.8	74.2	1.9	2.7	3.2	1.4	0.9
Insurance	1.3	2.2	1.3	0.9	0.6	74.5	1.7	4.3	2.1	0.9	0.7
Rent	10.4	11.9	12.3	9.7	7.9	79.7	13.1	18.0	16.0	11.7	8.5
Personnel Expenses	9.7	1.1	9.6	11.4	16.3	68.6	14.1	4.8	14.5	13.1	16.7
Financial Expenses	3.9	5.0	3.1	5.1	2.7	94.7	4.2	5.5	3.4	5.2	2.7
Bank Interest & Charges	2.9	3.6	2.5	4.0	1.8	87.8	3.3	5.4	2.9	4.1	1.8
Professional Fees	1.0	1.4	0.6	1.1	0.9	72.0	1.4	2.0	1.1	1.4	1.0
Franchise Fees	-	...	...	...	...	0.1	4.3	-	-	-	-
Sales and Admin. Expenses	8.2	12.6	8.4	6.9	5.0	98.4	8.3	12.8	8.6	7.1	5.0
Advertising	1.6	1.4	1.7	2.4	1.1	74.1	2.2	2.6	2.5	2.5	1.3
Supplies	2.5	3.7	2.7	2.4	1.5	93.8	2.7	3.9	3.0	2.6	1.5
Delivery	2.9	5.3	2.0	1.9	2.4	70.6	4.1	8.8	2.8	3.5	2.6
Fuel Expense	1.1	2.2	2.1	0.2	-	21.3	5.3	8.8	4.5	1.4	4.3
Other Expenses	4.1	4.7	5.7	4.2	1.9	75.6	5.4	8.5	7.3	4.8	2.3
Profit (loss)	2.1	8.1	-0.8	-4.3	5.2	97.4	2.2	8.1	-0.9	-4.3	5.6
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 658 - Toy, Hobby, Novelty and Souvenir Stores

Businesses primarily engaged in retail dealing in toys, hobby supplies, gifts, novelties and souvenirs

TABLE 2. Balance Sheet Profile for 1985
Ontario, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,595	648	649	649	649
Businesses in sample	176				
Low sales value (\$000's)	(1)	(1)	22	52	107
High sales value (\$000's)	(1)	22	52	107	(1)
Average (\$000's)					
Assets					
Cash	6	2	1	.4	15
Accounts and Notes Receivable	4	3	1	-	11
Inventory	31	8	7	18	86
Other Current Assets	1	-	-	1	4
Total Current Assets	42	12	9	23	116
Fixed Assets	17	2	4	13	47
Less: Accum. Dep. on Fixed Assets	7	-	1	3	24
Other Assets	5	1	-	1	18
Total Assets	57	15	13	34	157
Liabilities and Equity					
Current Loans	5	-	1	1	15
Other Current Liabilities	20	10	1	23	46
Total Current Liabilities	25	10	3	25	61
Mortgages Payable	2	1	1	2	2
Long Term Debt	1	-	-	1	4
Other Liabilities	19	15	3	1	53
Total Liabilities	47	27	7	28	120
Total Equity	10	-12	7	6	37

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Ontario, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,595	648	649	649	649
Businesses in sample	176				
Low sales value (\$000's)	(1)	(1)	22	52	107
High sales value (\$000's)	(1)	22	52	107	(1)
Average					
Liquidity Ratio					
Current ratio (times)	4.6	6.1	4.8	4.6	4.0
Leverage Ratios					
Debt/Equity ratio (times)	...	-3.7	...	-0.5	...
Interest Coverage ratio (times)	27.7	123.1	7.3	...	13.1
Debt ratio (times)	1.2	3.2	0.5	0.9	0.9

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Ontario, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	866	--	--	--	--
Businesses in sample	13				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	11	--	--	--	--
Sale of Fixed Assets	17	--	--	--	--
Increase in Long Term Debt	1	--	--	--	--
Advances From Owners and Affiliates	1	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	3	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	33	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	3	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	2	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	7	--	--	--	--
Repayment of Adv. From Owners and Affil	1	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	4	--	--	--	--
Other Applications	-	--	--	--	--
Total	17	--	--	--	--
Increase (Decrease) in Net Working Capital	16	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Ontario, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	3,327	179,225	17,424	471	174
less than 20	3,175	83,528	8,161	458	171
20 - 99	123	38,779	3,770	11	2
100 - 499	25	36,437	3,470	2	1
500 and over	4	20,481	2,023	-	-
1985					
Total	2,536	206,562	18,443	245	...
less than 20	2,384	83,149	7,605	241	
20 - 99	130	53,043	4,703	4	
100 - 499	18	35,731	3,228	-	
500 and over	4	34,639	2,907	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Ontario, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	1,731	431	434	428	438
Total Sales \$	173,106	6,560	14,282	30,675	121,589
Total Expense \$	164,096	6,172	14,229	28,453	115,242
Net Profit (loss) \$	9,010	388	53	2,222	6,347
Businesses reporting a profit (No.)	1,167	227	250	333	357
Total Sales \$	130,526	3,565	8,413	23,905	94,643
Total Expense \$	117,178	2,416	7,075	20,831	86,856
Net Profit \$	13,348	1,149	1,338	3,074	7,787
Businesses reporting loss (No.)	564	204	184	95	81
Total Sales \$	42,580	2,995	5,869	6,770	26,946
Total Expense \$	46,918	3,756	7,154	7,622	28,386
Net Loss \$	-4,338	-761	-1,285	-852	-1,440
1983					
All Businesses (No.)	1,775	440	444	447	444
Total Sales \$	193,287	6,634	13,864	33,016	139,773
Total Expense \$	185,836	7,085	13,608	31,246	133,897
Net Profit (loss) \$	7,451	-451	256	1,770	5,876
Businesses reporting a profit (No.)	1,150	220	269	307	354
Total Sales \$	147,713	3,345	8,278	23,557	112,533
Total Expense \$	135,025	2,888	6,771	20,235	105,131
Net Profit \$	12,688	457	1,507	3,322	7,402
Businesses reporting a loss (No.)	625	220	175	140	90
Total Sales \$	45,574	3,289	5,586	9,459	27,240
Total Expense \$	50,811	4,197	6,837	11,011	28,766
Net Loss \$	-5,237	-908	-1,251	-1,552	-1,526
1984					
All Businesses (No.)	2,096	518	526	525	527
Total Sales \$	212,035	7,202	16,462	41,325	147,046
Total Expense \$	196,861	8,136	16,592	38,621	133,512
Net Profit (loss) \$	15,174	-934	-130	2,704	13,534
Businesses reporting a profit (No.)	1,333	209	268	377	479
Total Sales \$	173,811	3,002	8,440	30,443	131,926
Total Expense \$	153,531	2,381	7,000	26,501	117,649
Net Profit \$	20,280	621	1,440	3,942	14,277
Businesses reporting a loss (No.)	763	309	258	148	48
Total Sales \$	38,224	4,200	8,022	10,882	15,120
Total Expense \$	43,330	5,755	9,592	12,120	15,863
Net Loss \$	-5,106	-1,555	-1,570	-1,238	-743
1985					
All Businesses (No.)	2,595	642	652	647	654
Total Sales \$	272,152	10,662	24,326	52,610	184,554
Total Expense \$	260,747	11,490	23,373	51,440	174,444
Net Profit (loss) \$	11,405	-828	953	1,170	10,110
Businesses reporting a profit (No.)	1,590	264	414	416	496
Total Sales \$	197,864	4,182	16,188	36,096	141,398
Total Expense \$	176,868	2,428	13,810	31,777	128,853
Net Profit \$	20,996	1,754	2,378	4,319	12,545
Businesses reporting a loss (No.)	1,005	378	238	231	158
Total Sales \$	74,288	6,480	8,138	16,514	43,156
Total Expense \$	83,879	9,062	9,563	19,663	45,591
Net Loss \$	-9,591	-2,582	-1,425	-3,149	-2,435

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Ontario, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,116	529	529	529	529
Businesses in sample	138				
Low sales value (\$000's)	(1)	(1)	24	51	106
High sales value (\$000's)	(1)			106	(1)

Selected expense item	Industry Average(2)					% bus- inesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	52.8	49.0	48.6	62.4	52.1	94.3	56.0	56.9	51.2	65.5	52.1
Occupancy Expenses	21.0	29.8	23.9	19.0	12.3	100.0	21.0	29.8	23.9	19.0	12.3
Mortgage Interest	0.1	...	...	...	...	2.8	3.8	...	...	...	...
Depreciation	2.7	5.0	1.4	2.9	1.6	73.0	3.7	9.5	1.9	3.8	1.8
Repairs & Maintenance	0.9	1.5	1.3	0.3	0.4	47.1	1.8	3.6	2.4	0.8	0.7
Heat, Light & Telephone	3.5	6.1	3.7	2.9	1.6	93.8	3.8	6.1	4.1	3.0	1.8
Business & Property Tax	1.5	1.3	2.4	1.2	0.9	76.0	1.9	2.6	3.5	1.3	1.0
Insurance	1.4	3.0	1.1	0.9	0.6	76.2	1.8	4.6	1.8	1.0	0.7
Rent	11.0	12.6	13.9	10.6	7.2	85.0	12.9	16.3	17.2	12.4	7.6
Personnel Expenses	10.6	2.3	10.7	6.3	21.3	72.0	14.7	6.6	16.5	7.1	21.9
Financial Expenses	4.0	5.1	2.9	5.5	3.0	95.9	4.2	5.4	3.2	5.5	3.0
Bank Interest & Charges	3.0	3.6	2.4	4.7	1.6	87.9	3.4	5.6	2.8	4.8	1.6
Professional Fees	1.0	1.4	0.4	0.8	1.3	71.2	1.4	2.0	1.1	1.0	1.5
Franchise Fees	-	...	...	...	...	0.1	4.3	-	-	-	-
Sales and Admin. Expenses	8.6	13.9	8.5	5.5	6.5	99.2	8.6	13.9	8.7	5.5	6.5
Advertising	1.8	1.8	1.6	2.2	1.5	76.3	2.3	3.0	2.3	2.3	2.0
Supplies	2.8	4.4	2.8	2.2	2.0	96.1	2.9	4.4	3.1	2.3	2.0
Delivery	2.7	4.8	2.2	0.9	2.9	71.3	3.8	6.8	3.1	1.9	3.1
Fuel Expense	1.2	2.9	1.9	0.2	-	23.8	5.2	8.0	4.3	1.4	-
Other Expenses	4.4	6.2	6.0	3.7	1.9	77.9	5.7	9.4	7.7	4.3	2.4
Profit (loss)	-1.4	-6.3	-0.6	-2.4	2.9	97.0	-1.5	-6.3	-0.7	-2.4	3.2
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6582 - Gift, Novelty and Souvenir Stores

Businesses primarily engaged in retail dealing in gifts, novelty merchandise and souvenirs such as retail carvings and artwork, retail handicraft ceramics, retail seasonal and holiday decorations, retail handicraft decoupage, retail eskimo carvings, retail gift wrap supplies, gift shops, retail handcrafted goods (novelties, souvenirs), joke shops, retail handicraft macramé, retail handicraft metalwork, retail novelty merchandise, retail handicraft pottery and retail souvenirs

TABLE 2. Balance Sheet Profile for 1985
Ontario, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,116	529	529	529	529
Businesses in sample	138				
Low sales value (\$000's)	(1)	(1)	24	51	106
High sales value (\$000's)	(1)	24	51	106	(1)
Average (\$000's)					
Assets					
Cash	5	1	1	3	14
Accounts and Notes Receivable	4	3	1	-	9
Inventory	29	11	6	22	73
Other Current Assets	1	-	-	-	3
Total Current Assets	39	15	8	26	99
Fixed Assets	18	3	5	16	44
Less: Accum. Dep. on Fixed Assets	8	-	1	4	26
Other Assets	6	1	-	1	19
Total Assets	54	18	13	39	137
Liabilities and Equity					
Current Loans	4	-	-	1	13
Other Current Liabilities	21	14	1	26	41
Total Current Liabilities	25	14	2	26	54
Mortgages Payable	2	2	1	3	2
Long Term Debt	1	-	-	-	4
Other Liabilities	16	7	3	-	47
Total Liabilities	43	23	7	30	107
Total Equity	11	-5	6	9	30

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Ontario, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,116	529	529	529	529
Businesses in sample	138				
Low sales value (\$000's)	(1)	(1)	24	51	106
High sales value (\$000's)	(1)	24	51	106	(1)
Average					
Liquidity Ratio					
Current ratio (times)	4.4	4.8	4.9	4.3	4.1
Leverage Ratios					
Debt/Equity ratio (times)	...	-5.3	...	-0.5	
Interest Coverage ratio (times)	5.6	2.4	6.5	7.4	5.2
Debt ratio (times)	0.9	1.1	0.5	0.8	1.0

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Ontario, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	599	--	--	--	--
Businesses in sample	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	10	--	--	--	--
Sale of Fixed Assets	24	--	--	--	--
Increase in Long Term Debt	1	--	--	--	--
Advances From Owners and Affiliates	1	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	4	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	40	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	3	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	3	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	9	--	--	--	--
Repayment of Adv. From Owners and Affil.	1	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	6	--	--	--	--
Other Applications	-	--	--	--	--
Total	23	--	--	--	--
Increase (Decrease) in Net Working Capital	17	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Ontario, Gift, Novelty and Souvenir Stores (SIC 6582)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	3,194	174,665	16,974	450	136
less than 20	3,044	79,580	7,772	438	133
20 - 99	121	38,167	3,709	10	2
100 - 499	25	36,437	3,470	2	1
500 and over	4	20,481	2,023	-	-
1985					
Total	2,332	194,726	17,347	211	...
less than 20	2,188	78,190	7,146	207	
20 - 99	123	51,111	4,524	4	
100 - 499	17	30,786	2,770	-	
500 and over	4	34,639	2,907	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Ontario, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	1,382	345	346	345	346
Total Sales \$	144,168	5,522	12,229	26,939	99,478
Total Expense \$	136,170	5,628	11,901	24,452	94,189
Net Profit (loss) \$	7,998	-106	328	2,487	5,289
Businesses reporting a profit (No.)	944	165	216	284	279
Total Sales \$	110,420	2,751	7,872	22,281	77,516
Total Expense \$	99,077	1,986	6,656	19,428	71,007
Net Profit \$	11,343	765	1,216	2,853	6,509
Businesses reporting loss (No.)	438	180	130	61	67
Total Sales \$	33,748	2,771	4,357	4,658	21,962
Total Expense \$	37,093	3,642	5,245	5,024	23,182
Net Loss \$	-3,345	-871	-888	-366	-1,220
1983					
All Businesses (No.)	1,381	343	347	345	346
Total Sales \$	151,319	5,372	11,413	26,013	108,521
Total Expense \$	144,406	5,332	11,123	23,826	104,125
Net Profit (loss) \$	6,913	40	290	2,187	4,396
Businesses reporting a profit (No.)	952	209	208	258	277
Total Sales \$	118,114	3,273	6,664	19,934	88,243
Total Expense \$	107,771	2,684	5,449	17,091	82,547
Net Profit \$	10,343	589	1,215	2,843	5,696
Businesses reporting a loss (No.)	429	134	139	87	69
Total Sales \$	33,205	2,099	4,749	6,079	20,278
Total Expense \$	36,635	2,648	5,674	6,735	21,578
Net Loss \$	-3,430	-549	-925	-656	-1,300
1984					
All Businesses (No.)	1,686	419	422	410	435
Total Sales \$	173,201	5,857	13,861	34,795	118,688
Total Expense \$	160,354	6,493	13,899	32,090	107,872
Net Profit (loss) \$	12,847	-636	-38	2,705	10,816
Businesses reporting a profit (No.)	1,113	206	207	306	394
Total Sales \$	142,808	2,975	6,995	26,701	106,137
Total Expense \$	126,145	2,431	5,714	23,252	94,748
Net Profit \$	16,663	544	1,281	3,449	11,389
Businesses reporting a loss (No.)	573	213	215	104	41
Total Sales \$	30,393	2,882	6,866	8,094	12,551
Total Expense \$	34,209	4,062	8,185	8,838	13,124
Net Loss \$	-3,816	-1,180	-1,319	-744	-573
1985					
All Businesses (No.)	2,116	523	533	496	564
Total Sales \$	203,003	8,983	20,108	38,346	135,566
Total Expense \$	195,607	10,545	19,382	37,578	128,102
Net Profit (loss) \$	7,396	-1,562	726	768	7,464
Businesses reporting a profit (No.)	1,249	202	338	296	413
Total Sales \$	140,063	3,388	13,214	24,068	99,393
Total Expense \$	124,428	2,677	11,264	20,467	90,020
Net Profit \$	15,635	711	1,950	3,601	9,373
Businesses reporting a loss (No.)	867	321	195	200	151
Total Sales \$	62,940	5,595	6,894	14,278	36,173
Total Expense \$	71,179	7,868	8,118	17,111	38,082
Net Loss \$	-8,239	-2,273	-1,224	-2,833	-1,909

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Ontario. Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	14,118	3,529	3,529	3,530	3,530
Businesses in sample	364				
Low sales value (\$000's)	(1)	(1)	25	61	183
High sales value (\$000's)	(1)	25	61	183	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	52.4	51.4	57.4	49.8	51.1	99.2	52.9	51.4	57.4	50.9	51.6
Mortgage Interest	14.2	12.0	14.4	15.9	14.5	41.1	34.6	51.0	40.0	33.6	25.4
Depreciation	11.8	15.6	10.4	11.8	9.6	81.4	14.5	20.8	13.6	13.8	10.8
Repairs & Maintenance	6.4	7.1	7.0	5.3	6.2	66.5	9.6	16.3	9.9	7.9	7.4
Heat, Light & Telephone	6.6	5.2	9.2	4.6	7.6	60.7	10.9	11.2	14.9	7.9	10.0
Business & Property Tax	10.0	8.2	10.9	9.0	11.7	83.8	11.9	9.7	14.2	10.6	13.2
Insurance	1.8	2.2	2.8	1.4	0.9	68.9	2.6	4.2	3.7	2.0	1.1
Rent	1.6	1.2	2.8	1.8	0.6	8.6	18.6	16.9	30.0	23.8	5.8
Personnel Expenses	14.6	19.7	8.1	16.7	13.8	61.5	23.7	43.8	15.3	26.7	16.2
Financial Expenses	13.1	16.7	11.1	11.9	12.7	96.9	13.5	17.1	11.5	12.3	12.9
Bank Interest & Charges	9.3	10.5	7.0	9.2	10.5	72.7	12.8	16.1	10.0	12.4	13.1
Professional Fees	3.7	6.1	4.0	2.6	2.2	91.1	4.1	7.0	4.4	2.9	2.3
Other Expenses	9.1	10.4	9.4	8.0	8.8	84.6	10.8	13.6	11.4	9.4	9.2
Profit (loss)	10.8	1.8	14.1	13.6	13.6	96.4	11.2	2.0	14.4	13.9	14.0
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 751 - Operators of Buildings and Dwellings

Businesses primarily engaged in the operating or in owning and operating buildings and dwellings

TABLE 2. Balance Sheet Profile for 1985
Ontario, Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	14,118	3,529	3,529	3,530	3,530
Businesses in sample	364				
Low sales value (\$000's)	(1)	(1)	25	61	183
High sales value (\$000's)	(1)	25	61	183	(1)
Average (\$000's)					
Assets					
Cash	30	5	10	31	76
Accounts and Notes Receivable	7	1	4	6	18
Inventory	3	1	-	-	11
Other Current Assets	44	8	14	23	129
Total Current Assets	84	16	28	59	234
Fixed Assets	551	82	163	529	1,424
Less: Accum. Dep. on Fixed Assets	114	15	24	93	321
Other Assets	149	7	54	138	398
Total Assets	671	89	221	633	1,735
Liabilities and Equity					
Current Loans	17	2	7	9	50
Other Current Liabilities	104	24	46	62	282
Total Current Liabilities	121	26	53	71	333
Mortgages Payable	225	23	42	176	660
Long Term Debt	15	-	5	6	50
Other Liabilities	187	20	85	214	428
Total Liabilities	548	69	183	466	1,470
Total Equity	123	20	37	167	265

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Ontario, Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	14,118	3,529	3,529	3,530	3,530
Businesses in sample	364				
Low sales value (\$000's)	(1)	(1)	25	61	183
High sales value (\$000's)	(1)	25	61	183	(1)
Average					
Liquidity Ratio					
Current ratio (times)	2.8	2.0	3.4	3.6	2.4
Leverage Ratios					
Debt/Equity ratio (times)	...	...	...	-18.3	113.0
Interest Coverage ratio (times)	41.0	32.5	27.8	29.5	69.4
Debt ratio (times)	1.1	0.7	1.2	0.9	1.4

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Ontario, Operators of Buildings and Dwellings (SIC 751)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	13,544	3,386	3,386	3,386	3,386
Businesses in sample	189				
Low sales value (\$000's)	(1)	(1)	26	71	187
High sales value (\$000's)	(1)	26	71	187	(1)
Average (\$000's)					
Source of Funds					
From Operations	45	1	14	31	131
Sale of Fixed Assets	31	27	36	32	31
Increase in Long Term Debt	90	13	48	74	224
Advances From Owners and Affiliates	27	-	11	21	75
From Government	-	-	-	-	-
Increase in Share Capital	2	4	-	1	5
Sale of Investments	22	1	28	11	46
Tax Adjustments	1	-	-	1	2
Other Sources	1	-	-	1	1
Total	220	47	138	172	516
Application of Funds					
Purchase of Fixed Assets	67	15	74	53	125
Payment of Dividends	20	-	23	20	36
Repayment of Long Term Debt	48	16	19	35	122
Current Portion of Long Term Debt	1	-	-	-	5
Purchase of Investments	24	6	29	8	53
Repayment of Adv. From Owners and Affil.	24	-	7	3	87
Decrease in Equity	8	-	-	-	32
Tax Adjustments	2	-	-	2	7
Other Applications	2	-	1	5	3
Total	198	37	152	128	471
Increase (Decrease) in Net Working Capital	22	10	-14	44	45

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Ontario, Operators of Buildings and Dwellings (SIC 751)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	6,340	599,763	34,961	831	531
less than 20	6,056	218,663	12,884	804	512
20 - 99	232	134,893	8,016	21	17
100 - 499	41	93,190	5,505	6	1
500 and over	11	153,017	8,556	-	1
1985					
Total	5,949	766,778	37,359	515	...
less than 20	5,648	268,254	13,135	498	
20 - 99	233	172,145	8,464	12	
100 - 499	58	164,103	8,049	5	
500 and over	10	162,276	7,711	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours. Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Ontario, Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	8,449	2,111	2,113	2,112	2,113
Total Sales \$	1,414,574	38,917	100,105	252,907	1,022,645
Total Expense \$	1,408,532	41,679	99,429	249,166	1,018,258
Net Profit (loss) \$	6,042	-2,762	676	3,741	4,387
Businesses reporting a profit (No.)	3,011	740	683	766	822
Total Sales \$	557,228	12,715	33,769	92,467	418,277
Total Expense \$	396,226	5,260	18,356	54,846	317,764
Net Profit \$	161,002	7,455	15,413	37,621	100,513
Businesses reporting loss (No.)	5,438	1,371	1,430	1,346	1,291
Total Sales \$	857,346	26,202	66,336	160,440	604,368
Total Expense \$	1,012,306	36,419	81,073	194,320	700,494
Net Loss \$	-154,960	-10,217	-14,737	-33,880	-96,126
1983					
All Businesses (No.)	8,716	2,178	2,179	2,179	2,180
Total Sales \$	1,363,103	42,081	98,106	219,438	1,003,478
Total Expense \$	1,316,864	44,840	91,057	207,371	973,596
Net Profit (loss) \$	46,239	-2,759	7,049	12,067	29,882
Businesses reporting a profit (No.)	4,101	997	1,056	972	1,076
Total Sales \$	652,860	18,914	47,271	98,376	488,299
Total Expense \$	439,047	8,032	23,599	56,535	350,881
Net Profit \$	213,813	10,882	23,672	41,841	137,418
Businesses reporting a loss (No.)	4,615	1,181	1,123	1,207	1,104
Total Sales \$	710,243	23,167	50,835	121,062	515,179
Total Expense \$	877,817	36,808	67,458	150,836	622,715
Net Loss \$	-167,574	-13,641	-16,623	-29,774	-107,536
1984					
All Businesses (No.)	11,265	2,812	2,784	2,836	2,833
Total Sales \$	1,790,103	51,933	120,717	282,141	1,335,312
Total Expense \$	1,341,923	46,351	101,533	250,026	944,013
Net Profit (loss) \$	448,180	5,582	19,184	32,115	391,299
Businesses reporting a profit (No.)	8,006	2,017	1,980	1,687	2,322
Total Sales \$	1,345,667	37,028	86,652	173,175	1,048,812
Total Expense \$	813,144	25,268	55,218	123,263	609,395
Net Profit \$	532,523	11,760	31,434	49,912	439,417
Businesses reporting a loss (No.)	3,259	795	804	1,149	511
Total Sales \$	444,436	14,905	34,065	108,966	286,500
Total Expense \$	528,779	21,083	46,315	126,763	334,618
Net Loss \$	-84,343	-6,178	-12,250	-17,797	-48,118
1985					
All Businesses (No.)	14,118	3,476	3,580	3,494	3,568
Total Sales \$	2,313,109	61,777	148,397	370,731	1,732,204
Total Expense \$	1,736,211	48,553	91,931	234,177	1,361,550
Net Profit (loss) \$	576,898	13,224	56,466	136,554	370,654
Businesses reporting a profit (No.)	9,833	2,480	2,199	2,416	2,738
Total Sales \$	1,726,656	44,417	88,715	246,967	1,346,557
Total Expense \$	1,031,098	21,747	16,488	93,575	899,288
Net Profit \$	695,558	22,670	72,227	153,392	447,269
Businesses reporting a loss (No.)	4,285	996	1,381	1,078	830
Total Sales \$	586,453	17,360	59,682	123,764	385,647
Total Expense \$	705,113	26,806	75,443	140,602	462,262
Net Loss \$	-118,660	-9,446	-15,761	-16,838	-76,615

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Ontario, Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	5,101	1,275	1,275	1,275	1,276
Businesses in sample	101				
Low sales value (\$000's)	(1)	(1)	30	72	187
High sales value (\$000's)	(1)	30	72	187	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	44.6	49.4	42.3	39.7	47.2	100.0	44.6	49.4	42.3	39.7	47.2
Mortgage Interest	12.1	6.1	18.6	9.0	14.9	36.7	33.0	26.1	48.0	31.0	27.1
Depreciation	10.4	10.9	7.2	10.3	12.9	83.9	12.4	13.1	10.1	12.1	13.5
Repairs & Maintenance	4.2	4.6	3.0	4.9	4.1	57.8	7.2	11.4	6.5	7.5	5.2
Heat, Light & Telephone	5.1	8.2	4.4	3.7	4.1	57.6	8.8	18.8	8.6	5.6	5.9
Business & Property Tax	9.7	13.8	7.3	8.6	9.2	85.1	11.4	15.1	8.4	10.8	11.1
Insurance	1.9	2.5	1.8	2.2	0.9	67.9	2.7	3.8	3.4	2.8	1.3
Rent	1.4	3.3	-	1.1	1.0	11.4	12.0	20.7	-	7.5	7.1
Personnel Expenses	15.5	15.9	11.7	20.3	13.6	60.9	25.4	45.4	20.0	28.4	17.7
Financial Expenses	13.0	6.8	11.3	14.6	19.1	94.6	13.7	7.4	13.0	14.6	19.1
Bank Interest & Charges	9.5	1.5	8.5	11.6	16.2	77.7	12.3	2.2	14.2	12.4	18.1
Professional Fees	3.5	5.3	2.8	3.0	2.9	87.0	4.0	7.2	3.3	3.2	3.1
Other Expenses	9.4	14.4	9.1	6.9	7.4	86.5	10.9	16.9	11.9	8.1	7.6
Profit (loss)	17.5	13.4	25.7	18.4	12.7	96.4	18.1	14.7	27.4	18.4	12.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 7512 - Operators of Non-Residential Buildings

Businesses primarily engaged in operating, or owning and operating buildings and dwellings such as: arena operating, conference/convention centre operating, leasing non-residential buildings, meeting hall operating, office building rental, real estate operating - non-residential buildings, shopping centre operating, stadium operating and theatre building operating

TABLE 2. Balance Sheet Profile for 1985
Ontario, Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	5,101	1,275	1,275	1,275	1,276
Businesses in sample	101				
Low sales value (\$000's)	(1)	(1)	30	72	187
High sales value (\$000's)	(1)	30	72	187	(1)
Average (\$000's)					
Assets					
Cash	52	7	6	103	85
Accounts and Notes Receivable	12	2	11	10	23
Inventory	4	1	-	-	15
Other Current Assets	84	9	3	37	277
Total Current Assets	151	19	20	150	401
Fixed Assets	624	75	165	565	1,639
Less: Accum. Dep. on Fixed Assets	136	17	37	103	374
Other Assets	162	37	162	33	408
Total Assets	801	113	309	645	2,073
Liabilities and Equity					
Current Loans	22	1	10	-	73
Other Current Liabilities	139	26	27	44	446
Total Current Liabilities	160	27	37	45	519
Mortgages Payable	214	4	50	153	630
Long Term Debt	22	-	13	18	55
Other Liabilities	233	15	97	294	508
Total Liabilities	629	46	196	510	1,712
Total Equity	171	68	113	135	361

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Ontario, Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	5,101	1,275	1,275	1,275	1,276
Businesses in sample	101				
Low sales value (\$000's)	(1)	(1)	30	72	187
High sales value (\$000's)	(1)	30	72	187	(1)
Average					
Liquidity Ratio					
Current ratio (times)	4.2	3.3	3.4	7.6	2.2
Leverage Ratios					
Debt/Equity ratio (times)	...	161.8	...	4.9	-30.9
Interest Coverage ratio (times)	66.0	80.1	...	72.9	143.4
Debt ratio (times)	0.8	0.5	1.2	0.7	0.8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Ontario, Operators of Non-Residential Buildings (SIC 7512)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	5,023	1,255	1,256	1,256	1,256
Businesses in sample	65				
Low sales value (\$000's)	(1)	(1)	24	71	154
High sales value (\$000's)	(1)	24	71	154	(1)
Average (\$000's)					
Source of Funds					
From Operations	39	1	21	24	106
Sale of Fixed Assets	20	-	-	75	2
Increase in Long Term Debt	77	-	55	37	205
Advances From Owners and Affiliates	28	-	31	28	48
From Government	-	-	-	-	-
Increase in Share Capital	2	-	-	-	7
Sale of Investments	20	5	56	-	12
Tax Adjustments	1	-	-	-	4
Other Sources	-	-	-	-	-
Total	187	6	163	164	385
Application of Funds					
Purchase of Fixed Assets	29	1	23	14	72
Payment of Dividends	26	-	22	42	37
Repayment of Long Term Debt	42	11	24	19	109
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	21	-	61	-	16
Repayment of Adv. From Owners and Affil.	14	-	-	1	53
Decrease in Equity	1	-	-	-	3
Tax Adjustments	3	-	-	4	7
Other Applications	1	-	1	3	1
Total	136	11	132	83	298
Increase (Decrease) in Net Working Capital	50	-5	31	81	87

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Ontario, Operators of Buildings and Dwellings (SIC 751)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	6,340	599,763	34,961	831	531
less than 20	6,056	218,663	12,884	804	512
20 - 99	232	134,893	8,016	21	17
100 - 499	41	93,190	5,505	6	1
500 and over	11	153,017	8,556	-	1
1985					
Total	5,949	766,778	37,359	515	...
less than 20	5,648	268,254	13,135	498	
20 - 99	233	172,145	8,464	12	
100 - 499	58	164,103	8,049	5	
500 and over	10	162,276	7,711	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Ontario, Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	1,763	440	441	439	443
Total Sales \$	303,280	7,878	21,749	54,443	219,210
Total Expense \$	302,512	7,998	20,347	55,051	219,116
Net Profit (loss) \$	768	-120	1,402	-608	94
Businesses reporting a profit (No.)	666	159	155	168	184
Total Sales \$	122,872	2,570	8,043	20,846	91,413
Total Expense \$	85,591	1,102	3,811	12,808	67,870
Net Profit \$	37,281	1,468	4,232	8,038	23,543
Businesses reporting loss (No.)	1,097	281	286	271	259
Total Sales \$	180,408	5,308	13,706	33,597	127,797
Total Expense \$	216,921	6,896	16,536	42,243	151,246
Net Loss \$	-36,513	-1,588	-2,830	-8,646	-23,449
1983					
All Businesses (No.)	1,863	465	466	466	466
Total Sales \$	314,679	8,679	19,771	48,015	238,214
Total Expense \$	305,912	8,410	16,925	46,730	233,847
Net Profit (loss) \$	8,767	269	2,846	1,285	4,367
Businesses reporting a profit (No.)	874	203	230	212	229
Total Sales \$	146,921	3,729	9,795	21,661	111,736
Total Expense \$	103,576	1,277	4,112	13,968	84,219
Net Profit \$	43,345	2,452	5,683	7,693	27,517
Businesses reporting a loss (No.)	989	262	236	254	237
Total Sales \$	167,758	4,950	9,976	26,354	126,478
Total Expense \$	202,336	7,133	12,813	32,762	149,628
Net Loss \$	-34,578	-2,183	-2,837	-6,408	-23,150
1984					
All Businesses (No.)	3,186	770	775	833	808
Total Sales \$	546,838	14,802	35,666	90,365	406,005
Total Expense \$	307,268	13,715	28,441	84,145	180,967
Net Profit (loss) \$	239,570	1,087	7,225	6,220	225,038
Businesses reporting a profit (No.)	2,415	579	572	532	732
Total Sales \$	444,849	11,008	25,635	61,615	346,591
Total Expense \$	191,095	8,892	16,760	52,077	113,366
Net Profit \$	253,754	2,116	8,875	9,538	233,225
Businesses reporting a loss (No.)	771	191	203	301	76
Total Sales \$	101,989	3,794	10,031	28,750	59,414
Total Expense \$	116,173	4,823	11,681	32,068	67,601
Net Loss \$	-14,184	-1,029	-1,650	-3,318	-8,187
1985					
All Businesses (No.)	5,102	1,225	1,269	1,302	1,306
Total Sales \$	862,386	23,904	58,235	145,697	634,550
Total Expense \$	662,852	19,486	3,495	87,202	552,669
Net Profit (loss) \$	199,534	4,418	54,740	58,495	81,881
Businesses reporting a profit (No.)	3,824	977	891	1,009	947
Total Sales \$	622,734	19,320	40,918	106,525	455,971
Total Expense \$	374,004	13,008	20,711	44,814	336,893
Net Profit \$	248,730	6,312	20,207	61,711	119,078
Businesses reporting a loss (No.)	1,278	248	378	293	359
Total Sales \$	239,652	4,584	17,317	39,172	178,579
Total Expense \$	288,848	6,478	24,206	42,388	215,776
Net Loss \$	-49,196	-1,894	-6,889	-3,216	-37,197

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Ontario, Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	6,533	1,633	1,633	1,633	1,634
Businesses in sample	204				
Low sales value (\$000's)	(1)	(1)	43	102	220
High sales value (\$000's)	(1)	43	102	220	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	13.6	16.4	14.2	13.1	10.8	97.3	14.0	17.9	14.3	13.4	10.8
Mortgage Interest	0.1	-	-	0.2	0.3	3.9	2.9	-	0.9	4.6	2.5
Depreciation	3.3	4.1	2.4	3.6	3.2	84.4	3.9	7.0	2.9	3.7	3.3
Repairs & Maintenance	0.7	1.0	0.5	0.8	0.7	38.3	1.9	5.6	1.5	2.0	1.1
Heat, Light & Telephone	3.2	4.0	3.3	3.0	2.5	89.7	3.5	5.0	3.6	3.3	2.5
Business & Property Tax	1.2	1.7	1.0	1.0	1.0	76.4	1.5	2.8	1.4	1.2	1.1
Insurance	1.0	1.2	0.8	1.1	0.7	68.1	1.4	2.1	1.5	1.4	0.9
Rent	4.1	4.4	6.1	3.6	2.5	70.9	5.8	10.8	7.1	4.3	3.5
Personnel Expenses	48.7	39.2	50.1	49.3	56.1	92.7	52.6	53.5	50.4	49.8	56.9
Financial Expenses	5.1	10.4	3.5	3.8	3.0	96.7	5.3	11.7	3.5	3.8	3.1
Bank Interest & Charges	3.0	7.2	1.6	1.9	1.5	85.9	3.5	9.0	1.6	2.2	1.8
Professional Fees	2.1	3.2	1.9	1.9	1.6	90.4	2.4	4.5	2.0	1.9	1.6
Other Expenses	18.8	19.2	19.3	20.1	16.8	98.0	19.2	20.9	19.3	20.1	16.8
Profit (loss)	13.7	14.8	12.9	13.8	13.2	98.6	13.9	14.8	12.9	14.3	13.5
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 7611 - Insurance and Real Estate Agencies

Businesses primarily engaged in either the selling of insurance and pension products as an independent agent or broker or dealing in real estate such as buying and selling for others, managing and appraising real estate for others or whose activities encompass both fields such as real estate appraisal services independent insurance claim adjusters, insurance agents and brokers, insurance and real estate agencies, insurance broker services and real estate agencies

TABLE 2. Balance Sheet Profile for 1985
Ontario, Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	6,533	1,633	1,633	1,633	1,634
Businesses in sample	204				
Low sales value (\$000's)	(1)	(1)	43	102	220
High sales value (\$000's)	(1)	43	102	220	(1)
Average (\$000's)					
Assets					
Cash	38	5	18	29	101
Accounts and Notes Receivable	32	3	6	30	88
Inventory	1	-	-	-	3
Other Current Assets	25	5	12	14	71
Total Current Assets	96	12	36	72	263
Fixed Assets	56	12	32	23	154
Less: Accum. Dep. on Fixed Assets	20	1	13	12	53
Other Assets	57	4	34	45	142
Total Assets	188	27	89	129	506
Liabilities and Equity					
Current Loans	8	2	1	7	20
Other Current Liabilities	79	13	39	62	202
Total Current Liabilities	87	14	41	69	222
Mortgages Payable	14	1	-	1	53
Long Term Debt	3	3	-	3	6
Other Liabilities	33	2	5	34	91
Total Liabilities	136	20	46	107	371
Total Equity	52	7	44	22	135

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Ontario, Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	6,533	1,633	1,633	1,633	1,634
Businesses in sample	204				
Low sales value (\$000's)	(1)	(1)	43	102	220
High sales value (\$000's)	(1)	43	102	220	(1)
Average					
Liquidity Ratio					
Current ratio (times)	1.5	1.7	1.2	1.3	2.0
Leverage Ratios					
Debt/Equity ratio (times)	188.7	-6.8	-2.8	...	-65.0
Interest Coverage ratio (times)	124.9	201.5	115.2	141.6	45.6
Debt ratio (times)	1.0	1.2	0.9	1.1	0.8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Ontario, Insurance and Real Estate Agencies (SIC 7611)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	5,456	1,364	1,364	1,364	1,364
Businesses in sample	92				
Low sales value (\$000's)	(1)	(1)	52	127	240
High sales value (\$000's)	(1)	52	127	240	(1)
Average (\$000's)					
Source of Funds					
From Operations	30	6	23	16	70
Sale of Fixed Assets	5	-	-	15	4
Increase in Long Term Debt	7	3	1	13	12
Advances From Owners and Affiliates	9	2	21	1	8
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	1
Sale of Investments	5	-	10	3	6
Tax Adjustments	1	-	3	-	-
Other Sources	1	-	-	-	2
Total	57	11	58	49	103
Application of Funds					
Purchase of Fixed Assets	8	4	1	7	22
Payment of Dividends	10	-	21	6	13
Repayment of Long Term Debt	8	9	5	12	7
Current Portion of Long Term Debt	1	4	-	-	1
Purchase of Investments	7	-	9	-	18
Repayment of Adv. From Owners and Affil.	10	2	15	13	10
Decrease in Equity	-	-	-	-	-
Tax Adjustments	1	-	1	2	2
Other Applications	1	-	1	1	1
Total	48	20	53	41	72
Increase (Decrease) in Net Working Capital	10	-8	5	9	31

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Ontario, Insurance and Real Estate Agencies (SIC 7611)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	5,026	630,648	35,797	665	566
less than 20	4,742	254,955	14,501	648	547
20 - 99	225	139,486	7,919	14	18
100 - 499	46	92,181	5,185	1	1
500 and over	13	144,026	8,192	2	-
1985					
Total	5,557	1,053,076	46,262	546	...
less than 20	5,131	371,328	16,331	519	
20 - 99	357	279,238	12,294	25	
100 - 499	55	190,117	8,357	1	
500 and over	14	212,393	9,280	1	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Ontario, Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	5,682	1,420	1,421	1,420	1,421
Total Sales \$	965,444	31,982	89,036	186,996	657,430
Total Expense \$	873,863	29,556	78,410	168,407	597,490
Net Profit (loss) \$	91,581	2,426	10,626	18,589	59,940
Businesses reporting a profit (No.)	4,228	1,013	1,081	1,056	1,078
Total Sales \$	729,236	22,491	68,421	139,847	498,477
Total Expense \$	607,606	15,820	52,166	113,887	425,733
Net Profit \$	121,630	6,671	16,255	25,960	72,744
Businesses reporting loss (No.)	1,454	407	340	364	343
Total Sales \$	236,208	9,491	20,615	47,149	158,953
Total Expense \$	266,257	13,736	26,244	54,520	171,757
Net Loss \$	-30,049	-4,245	-5,629	-7,371	-12,804
1983					
All Businesses (No.)	5,593	1,390	1,406	1,399	1,398
Total Sales \$	963,873	34,047	93,407	195,437	640,982
Total Expense \$	863,175	29,494	80,152	170,167	583,362
Net Profit (loss) \$	100,698	4,553	13,255	25,270	57,620
Businesses reporting a profit (No.)	4,008	996	924	1,026	1,062
Total Sales \$	709,478	24,790	60,987	144,399	479,302
Total Expense \$	573,839	15,561	42,779	112,284	403,215
Net Profit \$	135,639	9,229	18,208	32,115	76,087
Businesses reporting a loss (No.)	1,585	394	482	373	336
Total Sales \$	254,395	9,257	32,420	51,038	161,680
Total Expense \$	289,336	13,933	37,373	57,883	180,147
Net Loss \$	-34,941	-4,676	-4,953	-6,845	-18,467
1984					
All Businesses (No.)	5,760	1,433	1,421	1,464	1,442
Total Sales \$	1,026,350	34,372	89,493	187,123	715,362
Total Expense \$	863,702	27,674	74,407	153,399	608,222
Net Profit (loss) \$	162,648	6,698	15,086	33,724	107,140
Businesses reporting a profit (No.)	4,745	994	1,182	1,311	1,258
Total Sales \$	902,196	24,463	72,898	170,374	634,461
Total Expense \$	725,771	13,793	54,793	135,426	521,759
Net Profit \$	176,425	10,670	18,105	34,948	112,702
Businesses reporting a loss (No.)	1,015	439	239	153	184
Total Sales \$	124,154	9,909	16,595	16,749	80,901
Total Expense \$	137,931	13,881	19,614	17,973	86,463
Net Loss \$	-13,777	-3,972	-3,019	-1,224	-5,562
1985					
All Businesses (No.)	6,553	1,587	1,678	1,633	1,655
Total Sales \$	1,287,360	46,341	124,799	236,873	879,347
Total Expense \$	1,103,881	27,375	99,338	199,013	778,155
Net Profit (loss) \$	183,479	18,966	25,461	37,860	101,192
Businesses reporting a profit (No.)	5,263	1,214	1,488	1,207	1,354
Total Sales \$	1,050,958	35,476	109,784	173,041	732,657
Total Expense \$	845,100	14,821	80,694	132,522	617,063
Net Profit \$	205,858	20,655	29,090	40,519	115,594
Businesses reporting a loss (No.)	1,290	373	190	426	301
Total Sales \$	236,402	10,865	15,015	63,832	146,690
Total Expense \$	258,781	12,554	18,644	66,491	161,092
Net Loss \$	-22,379	-1,689	-3,629	-2,659	-14,402

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Ontario, Computer Services (SIC 7721)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,482	370	370	371	371
Businesses in sample	40				
Low sales value (\$000's)	(1)	(1)	19	70	130
High sales value (\$000's)	(1)				(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	11.9	29.5	6.3	5.8	9.9	99.1	12.0	29.5	6.3	5.8	10.3
Mortgage Interest	-	...	...	...	...	0.8	0.2	-	-	-	-
Depreciation	4.8	13.0	0.9	3.1	3.8	92.3	5.2	13.0	1.0	3.6	4.1
Repairs & Maintenance	1.8	...	...	...	...	23.7	7.6	...	...	...	...
Heat, Light & Telephone	1.4	2.3	1.5	0.6	1.5	68.3	2.1	3.5	1.9	1.4	1.8
Business & Property Tax	0.2	0.2	-	0.1	0.3	43.3	0.4	0.3	0.1	0.4	0.7
Insurance	0.2	-	0.1	0.4	0.2	36.9	0.5	-	0.5	0.7	0.4
Rent	3.5	7.5	2.4	1.5	3.6	56.1	6.3	22.9	3.2	3.8	5.0
Personnel Expenses	33.9	40.6	33.0	31.2	32.5	80.0	42.4	...	33.0	36.4	35.7
Financial Expenses	8.3	5.1	18.1	3.9	5.8	99.0	8.4	5.1	18.1	3.9	6.0
Bank Interest & Charges	1.6	2.0	1.4	1.5	1.5	91.6	1.7	2.0	1.8	1.5	1.7
Professional Fees	6.7	3.1	16.6	2.4	4.4	87.6	7.7	4.6	18.3	2.4	4.9
Franchise Fees	-	...	...	...	...	0.8	-	-	-	-	-
Sales and Admin. Expenses	8.1	10.9	6.1	9.9	6.1	98.3	8.3	10.9	6.1	9.9	6.5
Advertising	2.6	5.3	1.8	1.7	2.1	81.7	3.2	7.9	2.2	1.9	2.4
Supplies	3.5	3.6	2.0	6.1	2.2	95.3	3.7	3.6	2.0	6.1	2.7
Delivery	2.0	2.0	2.3	2.1	1.7	63.6	3.2	2.9	3.6	3.6	2.6
Other Expenses	21.7	26.5	6.8	25.5	28.7	93.2	23.3	39.5	6.8	25.5	28.7
Profit (loss)	16.0	-12.6	29.7	23.6	17.0	96.3	16.6	-12.6	29.7	27.3	17.0
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 7721 - Computer Services

Businesses primarily engaged in providing computer facilities on a rental, leasing or time sharing basis and such activities as programming, planning and systems work.

TABLE 2. Balance Sheet Profile for 1985
Ontario, Computer Services (SIC 7721)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,482	370	370	371	371
Businesses in sample	40				
Low sales value (\$000's)	(1)	(1)	19	70	130
High sales value (\$000's)	(1)	19	70	130	(1)
Average (\$000's)					
Assets					
Cash	13	5	4	17	25
Accounts and Notes Receivable	29	1	5	11	92
Inventory	6	-	-	3	20
Other Current Assets	9	1	8	2	22
Total Current Assets	57	7	16	33	159
Fixed Assets	68	24	4	27	209
Less: Accum. Dep. on Fixed Assets	30	14	1	14	87
Other Assets	9	-	-	10	22
Total Assets	104	18	19	56	303
Liabilities and Equity					
Current Loans	23	3	-	3	84
Other Current Liabilities	56	18	13	27	156
Total Current Liabilities	79	21	13	29	240
Mortgages Payable	6	-	-	-	22
Long Term Debt	2	-	-	-	6
Other Liabilities	13	2	6	-	41
Total Liabilities	99	23	19	29	308
Total Equity	5	-5	-	27	-5

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Ontario, Computer Services (SIC 7721)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,482	370	370	371	371
Businesses in sample	40				
Low sales value (\$000's)	(1)	(1)	19	70	130
High sales value (\$000's)	(1)	19	70	130	(1)
Average					
Liquidity Ratio					
Current ratio (times)	1.6	0.7	1.4	2.8	1.3
Leverage Ratios					
Debt/Equity ratio (times)	28.6	-5.4	100.6	15.5	4.3
Interest Coverage ratio (times)	...	104.8	...	...	64.8
Debt ratio (times)	1.1	1.4	0.9	0.7	1.5

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Ontario, Computer Services (SIC 7721)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,169	--	--	--	--
Businesses in sample	15				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	54	--	--	--	--
Sale of Fixed Assets	-	--	--	--	--
Increase in Long Term Debt	7	--	--	--	--
Advances From Owners and Affiliates	7	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	69	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	16	--	--	--	--
Payment of Dividends	20	--	--	--	--
Repayment of Long Term Debt	6	--	--	--	--
Current Portion of Long Term Debt	1	--	--	--	--
Purchase of Investments	3	--	--	--	--
Repayment of Adv From Owners and Affil.	2	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	3	--	--	--	--
Other Applications	5	--	--	--	--
Total	54	--	--	--	--
Increase (Decrease) in Net Working Capital	15	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Ontario, Computer Services (SIC 7721)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	892	218,959	7,650	283	217
less than 20	804	54,269	1,900	273	210
20 - 99	64	50,545	1,795	8	5
100 - 499	19	60,863	2,109	2	2
500 and over	5	53,282	1,846	-	-
1985					
Total	1,468	418,557	12,132	321	...
less than 20	1,326	115,394	3,336	301	
20 - 99	106	109,464	3,149	16	
100 - 499	28	105,133	3,099	3	
500 and over	8	88,566	2,548	1	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Ontario, Computer Services (SIC 7221)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	1,216	297	309	301	309
Total Sales \$	134,962	4,347	9,664	19,523	101,428
Total Expense \$	120,061	2,359	7,136	15,748	94,818
Net Profit (loss) \$	14,901	1,988	2,528	3,775	6,610
Businesses reporting a profit (No.)	1,009	261	265	239	244
Total Sales \$	107,106	3,783	8,257	15,539	79,527
Total Expense \$	87,723	1,595	4,246	11,182	70,700
Net Profit \$	19,383	2,188	4,011	4,357	8,827
Businesses reporting loss (No.)	207	36	44	62	65
Total Sales \$	27,856	564	1,407	3,984	21,901
Total Expense \$	32,338	764	2,890	4,566	24,118
Net Loss \$	-4,482	-200	-1,483	-582	-2,217
1983					
All Businesses (No.)	1,448	362	362	361	363
Total Sales \$	152,583	5,843	11,961	23,060	111,719
Total Expense \$	129,590	3,723	7,012	16,570	102,285
Net Profit (loss) \$	22,993	2,120	4,949	6,490	9,434
Businesses reporting a profit (No.)	1,226	299	328	318	281
Total Sales \$	118,218	4,880	10,780	20,184	82,374
Total Expense \$	86,208	2,211	5,570	13,161	65,266
Net Profit \$	32,010	2,669	5,210	7,023	17,108
Businesses reporting a loss (No.)	222	63	34	43	82
Total Sales \$	34,365	963	1,181	2,876	29,345
Total Expense \$	43,382	1,512	1,442	3,409	37,019
Net Loss \$	-9,017	-549	-261	-533	-7,674
1984					
All Businesses (No.)	1,790	407	454	460	469
Total Sales \$	360,551	10,915	26,325	67,757	255,554
Total Expense \$	330,742	7,994	23,598	54,704	244,446
Net Profit (loss) \$	29,809	2,921	2,727	13,053	11,108
Businesses reporting a profit (No.)	1,459	354	300	413	392
Total Sales \$	283,368	9,591	16,365	60,368	197,044
Total Expense \$	232,915	6,316	11,506	47,212	167,881
Net Profit \$	50,453	3,275	4,859	13,156	29,163
Businesses reporting a loss (No.)	331	53	154	47	77
Total Sales \$	77,183	1,324	9,960	7,389	58,510
Total Expense \$	97,827	1,678	12,092	7,492	76,565
Net Loss \$	-20,644	-354	-2,132	-103	-18,055
1985					
All Businesses (No.)	1,482	369	326	394	393
Total Sales \$	292,561	7,673	21,607	42,837	220,444
Total Expense \$	266,902	8,207	15,453	31,696	211,546
Net Profit (loss) \$	25,659	-534	6,154	11,141	8,898
Businesses reporting a profit (No.)	1,186	214	323	338	311
Total Sales \$	226,166	5,307	21,488	36,517	162,854
Total Expense \$	182,435	4,424	15,093	24,247	138,671
Net Profit \$	43,731	883	6,395	12,270	24,183
Businesses reporting a loss (No.)	296	155	3	56	82
Total Sales \$	66,395	2,366	119	6,320	57,590
Total Expense \$	84,467	3,783	360	7,449	72,875
Net Loss \$	-18,072	-1,417	-241	-1,129	-15,285

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Ontario, Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	7,794	1,948	1,948	1,949	1,949
Businesses in sample	180				
Low sales value (\$000's)	(1)	(1)	22	49	122
High sales value (\$000's)	(1)	22	49	122	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	12.8	20.0	14.3	6.3	10.8	89.3	14.3	24.8	15.7	6.8	11.7
Mortgage Interest	0.2	...	...	...	...	1.3	18.0	-	...	-	-
Depreciation	5.0	6.8	9.6	1.5	2.1	67.3	7.4	12.0	14.2	2.4	2.5
Repairs & Maintenance	0.3	0.4	0.1	0.1	0.8	17.9	1.9	1.9	1.1	0.6	2.5
Heat, Light & Telephone	1.5	1.0	2.2	1.1	1.8	53.0	2.9	3.3	3.7	2.0	2.6
Business & Property Tax	0.5	0.8	0.1	0.3	0.8	47.2	1.1	3.6	0.2	0.5	1.3
Insurance	0.4	0.4	0.4	0.3	0.5	35.7	1.1	1.6	2.3	1.3	0.7
Rent	4.8	10.6	1.8	3.0	4.0	45.9	10.4	23.8	5.3	6.2	7.2
Personnel Expenses	42.1	41.9	35.8	51.3	39.7	76.9	54.7	78.4	52.9	56.3	41.9
Financial Expenses	7.1	7.0	6.4	9.6	5.5	92.4	7.7	8.5	6.7	10.2	5.7
Bank Interest & Charges	1.8	3.1	1.3	1.4	1.6	72.2	2.5	5.9	1.7	1.8	2.0
Professional Fees	5.3	3.9	5.1	8.2	3.9	82.2	6.4	5.5	6.1	9.9	4.3
Franchise Fees	-	...	...	...	...	0.3	2.1	-	-	-	-
Sales and Admin. Expenses	8.0	5.2	10.2	9.0	7.5	75.1	10.7	8.3	13.4	11.6	9.0
Advertising	1.9	1.0	1.5	3.1	1.9	50.4	3.8	2.5	3.7	5.1	3.3
Supplies	3.2	1.7	4.3	2.6	4.0	70.1	4.5	2.7	6.0	3.8	5.1
Delivery	2.9	2.5	4.4	3.2	1.6	52.5	5.6	6.5	6.6	5.6	3.4
Other Expenses	8.5	3.6	5.8	12.2	12.1	69.8	12.1	6.5	10.2	14.5	14.8
Profit (loss)	21.5	22.3	27.5	11.6	24.3	98.4	21.9	22.3	27.5	11.6	26.0
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 7771 - Management Consulting Services

Businesses primarily engaged in providing business and management consulting services such as: business management consulting services, customs consultants, financial management consultants, manager development consultants, organization management consultants, personnel management consultants and tariff and customs consultants.

TABLE 2. Balance Sheet Profile for 1985
Ontario, Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	7,794	1,948	1,948	1,949	1,949
Businesses in sample	180				
Low sales value (\$000's)	(1)	(1)	22	49	122
High sales value (\$000's)	(1)	22	49	122	(1)
Average (\$000's)					
Assets					
Cash	17	1	8	16	43
Accounts and Notes Receivable	15	2	5	4	47
Inventory	2	-	-	-	7
Other Current Assets	71	112	2	34	141
Total Current Assets	105	114	16	54	238
Fixed Assets	31	8	20	10	85
Less: Accum. Dep. on Fixed Assets	12	1	7	5	33
Other Assets	65	9	7	51	191
Total Assets	190	131	36	111	480
Liabilities and Equity					
Current Loans	11	2	2	9	31
Other Current Liabilities	65	23	9	38	187
Total Current Liabilities	76	25	11	47	218
Mortgages Payable	13	3	2	-	45
Long Term Debt	-	-	-	-	1
Other Liabilities	16	-	18	8	37
Total Liabilities	105	28	32	55	301
Total Equity	85	103	4	56	180

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Ontario, Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	7,794	1,948	1,948	1,949	1,949
Businesses in sample	180				
Low sales value (\$000's)	(1)	(1)	22	49	122
High sales value (\$000's)	(1)	22	49	122	(1)
Average					
Liquidity Ratio					
Current ratio (times)	2.6	1.4	2.5	3.9	2.3
Leverage Ratios					
Debt/Equity ratio (times)	...	-34.3	-74.7	4.2	..
Interest Coverage ratio (times)	157.6	...	187.1	115.2	297.0
Debt ratio (times)	105.4	0.7	...	0.6	0.6

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Ontario, Management Consulting Services (SIC 7771)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	5,331	1,332	1,333	1,333	1,333
Businesses in sample	41				
Low sales value (\$000's)	(1)	(1)	36	54	149
High sales value (\$000's)	(1)	36	54	149	(1)
Average (\$000's)					
Source of Funds					
From Operations	27	2	21	11	72
Sale of Fixed Assets	11	-	-	2	40
Increase in Long Term Debt	6	18	3	-	4
Advances From Owners and Affiliates	5	-	-	-	20
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	3	11	-	-	1
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
Total	53	31	24	12	139
Application of Funds					
Purchase of Fixed Assets	12	23	-	7	17
Payment of Dividends	8	3	8	5	16
Repayment of Long Term Debt	9	-	-	-	35
Current Portion of Long Term Debt	-	-	-	-	1
Purchase of Investments	6	2	4	-	18
Repayment of Adv. From Owners and Affil.	4	6	-	2	7
Decrease in Equity	-	-	-	-	1
Tax Adjustments	1	-	-	1	2
Other Applications	-	-	-	-	2
Total	41	34	12	15	98
Increase (Decrease) in Net Working Capital	11	-3	12	-3	41

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Ontario, Management Consulting Services (SIC 7771)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	3,894	329,343	18,706	766	494
less than 20	3,718	160,239	9,118	749	482
20 - 99	148	83,434	4,739	12	11
100 - 499	25	53,310	3,035	5	1
500 and over	3	32,360	1,814	-	-
1985					
Total	3,925	440,497	17,666	644	-
less than 20	3,749	213,462	8,606	621	-
20 - 99	149	106,518	4,295	23	-
100 - 499	22	65,597	2,553	-	-
500 and over	5	54,920	2,212	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Ontario, Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	4,585	1,136	1,156	1,146	1,147
Total Sales \$	537,474	16,720	34,168	80,360	406,226
Total Expense \$	466,021	9,188	21,816	66,004	369,013
Net Profit (loss) \$	71,453	7,532	12,352	14,356	37,213
Businesses reporting a profit (No.)	3,938	1,038	1,005	950	945
Total Sales \$	441,299	15,294	29,424	66,551	330,030
Total Expense \$	353,885	6,282	15,425	49,778	282,400
Net Profit \$	87,414	9,012	13,999	16,773	47,630
Businesses reporting loss (No.)	647	98	151	196	202
Total Sales \$	96,175	1,426	4,744	13,809	76,196
Total Expense \$	112,136	2,906	6,391	16,226	86,613
Net Loss \$	-15,961	-1,480	-1,647	-2,417	-10,417
1983					
All Businesses (No.)	4,134	1,028	1,039	1,033	1,034
Total Sales \$	473,407	14,936	32,128	72,820	353,523
Total Expense \$	390,693	8,770	20,975	54,820	306,128
Net Profit (loss) \$	82,714	6,166	11,153	18,000	47,395
Businesses reporting a profit (No.)	3,415	869	840	869	837
Total Sales \$	382,493	12,611	26,072	61,628	282,182
Total Expense \$	284,661	5,394	12,887	41,458	224,922
Net Profit \$	97,832	7,217	13,185	20,170	57,260
Businesses reporting a loss (No.)	719	159	199	164	197
Total Sales \$	90,914	2,325	6,056	11,192	71,341
Total Expense \$	106,032	3,376	8,088	13,362	81,206
Net Loss \$	-15,118	-1,051	-2,032	-2,170	-9,865
1984					
All Businesses (No.)	9,003	2,250	2,246	2,230	2,277
Total Sales \$	958,159	32,904	70,061	157,844	697,350
Total Expense \$	667,533	14,384	32,653	77,030	543,466
Net Profit (loss) \$	290,626	18,520	37,408	80,814	153,884
Businesses reporting a profit (No.)	8,060	1,914	2,091	2,122	1,933
Total Sales \$	846,472	28,242	65,086	148,069	605,075
Total Expense \$	545,213	7,962	25,573	65,793	445,885
Net Profit \$	301,259	20,280	39,513	82,276	159,190
Businesses reporting a loss (No.)	943	336	155	108	344
Total Sales \$	111,687	4,662	4,975	9,775	92,275
Total Expense \$	122,320	6,422	7,080	11,237	97,581
Net Loss \$	-10,633	-1,760	-2,105	-1,462	-5,306
1985					
All Businesses (No.)	8,025	2,000	2,008	1,990	2,027
Total Sales \$	884,026	29,047	63,087	147,398	644,494
Total Expense \$	654,289	13,479	36,579	114,859	489,372
Net Profit (loss) \$	229,737	15,568	26,508	32,539	155,122
Businesses reporting a profit (No.)	7,119	1,784	1,903	1,611	1,821
Total Sales \$	782,014	25,958	59,885	119,918	576,253
Total Expense \$	546,479	9,995	32,795	85,688	418,001
Net Profit \$	235,535	15,963	27,090	34,230	158,252
Businesses reporting a loss (No.)	906	216	105	379	206
Total Sales \$	102,012	3,089	3,202	27,480	68,241
Total Expense \$	107,810	3,484	3,784	29,171	71,371
Net Loss \$	-5,798	-395	-582	-1,691	-3,130

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Ontario, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,217	554	554	554	555
Businesses in sample	203				
Low sales value (\$000's)	(1)	(1)	64	134	459
High sales value (\$000's)	(1)	64	134	459	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	37.0	58.4	39.5	27.1	23.8	100.0	37.0	58.4	39.5	27.1	23.8
Mortgage Interest	4.0	3.3	6.8	3.6	2.1	29.5	13.5	21.4	18.4	11.4	6.4
Depreciation	8.0	11.9	9.2	5.5	5.5	88.6	9.1	15.4	9.8	6.4	5.8
Repairs & Maintenance	6.3	10.7	6.9	4.0	3.7	94.9	6.6	10.7	8.5	4.0	3.7
Heat, Light & Telephone	10.2	17.4	9.5	8.3	5.9	95.4	10.7	17.4	11.6	8.3	5.9
Business & Property Tax	6.4	11.7	5.3	4.0	4.7	94.8	6.7	12.0	6.5	4.0	4.7
Insurance	1.8	3.3	1.5	1.6	1.1	91.9	2.0	3.6	1.9	1.6	1.1
Rent	0.3	-	0.3	0.1	0.8	8.1	3.8	0.4	20.0	1.8	4.9
Personnel Expenses	20.2	13.1	13.7	24.0	29.8	91.5	22.0	19.1	14.1	24.0	29.8
Financial Expenses	8.6	8.3	17.7	4.3	3.9	99.6	8.6	8.3	17.7	4.3	3.9
Bank Interest & Charges	6.6	6.3	14.6	2.7	2.8	90.7	7.3	7.7	15.0	2.9	3.1
Professional Fees	1.9	2.1	3.1	1.5	0.8	93.0	2.0	2.6	3.2	1.6	0.9
Franchise Fees	0.1	...	...	...	...	3.5	2.0	-	-	-	-
Sales and Admin. Expenses	9.0	11.6	8.5	8.2	7.7	94.9	9.5	11.6	10.5	8.2	7.8
Advertising	1.8	1.5	1.0	1.7	3.1	84.4	2.2	1.7	1.6	1.9	3.1
Supplies	4.0	5.3	3.7	3.8	3.1	92.5	4.3	5.6	4.6	3.9	3.3
Delivery	1.7	2.9	2.2	1.1	0.8	74.8	2.3	3.5	2.9	1.6	1.1
Laundry & Cleaning Expenses	1.5	1.9	1.7	1.5	0.7	43.5	3.3	6.0	4.1	2.9	1.5
Other Expenses	27.3	13.6	29.7	32.0	33.3	95.5	28.5	15.7	31.0	32.2	33.3
Profit (loss)	-2.0	-5.0	-9.0	4.4	1.6	100.0	-2.0	-5.0	-9.0	4.4	1.6
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 9111 & 9112 - Motels, Hotels and Motor Hotels

Businesses primarily engaged in providing short term accommodation to the public, with or without food, beverage and other services. Those firms with six or more hotel or motel hotel-type rooms are classified here regardless of the major source of revenue. A hotel-type room has access only from the interior of the building and a motel hotel-type room has access from both the interior and exterior.

TABLE 2. Balance Sheet Profile for 1985
Ontario, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,217	554	554	554	555
Businesses in sample	203				
Low sales value (\$000's)	(1)	(1)	64	134	459
High sales value (\$000's)	(1)	64	134	459	(1)
Average (\$000's)					
Assets					
Cash	16	2	5	11	46
Accounts and Notes Receivable	4	-	-	1	14
Inventory	6	-	1	7	17
Other Current Assets	10	-	2	6	30
Total Current Assets	35	2	8	25	106
Fixed Assets	453	92	293	319	1,101
Less: Accum. Dep. on Fixed Assets	112	23	34	64	325
Other Assets	33	2	15	24	89
Total Assets	409	74	282	303	970
Liabilities and Equity					
Current Loans	17	1	15	13	38
Other Current Liabilities	72	2	30	61	195
Total Current Liabilities	89	3	45	73	233
Mortgages Payable	66	17	47	87	110
Long Term Debt	30	2	6	16	96
Other Liabilities	147	26	191	83	283
Total Liabilities	332	48	289	260	722
Total Equity	77	26	-7	43	247

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Ontario, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,217	554	554	554	555
Businesses in sample	203				
Low sales value (\$000's)	(1)	(1)	64	134	459
High sales value (\$000's)	(1)	64	134	459	(1)
Average					
Liquidity Ratio					
Current ratio (times)	1.1	1.9	0.7	0.9	1.2
Leverage Ratios					
Debt Equity ratio (times)	1.7	6.3	3.7	2.3	-3.5
Interest Coverage ratio (times)	12.2	23.2	7.3	9.1	11.0
Debt ratio (times)	0.8	0.6	0.9	0.9	0.8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Ontario, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,172	293	293	293	293
Businesses in sample	51				
Low sales value (\$000's)	(1)	(1)	110	435	651
High sales value (\$000's)	(1)	110	435	651	(1)
Average (\$000's)					
Source of Funds					
From Operations	30	-6	21	34	65
Sale of Fixed Assets	-	-	-	1	-
Increase in Long Term Debt	22	-	12	36	34
Advances From Owners and Affiliates	25	55	15	4	33
From Government	-	-	1	-	-
Increase in Share Capital	5	-	-	-	21
Sale of Investments	2	8	-	-	1
Tax Adjustments	2	5	-	-	2
Other Sources	-	-	-	-	-
Total	86	63	49	75	157
Application of Funds					
Purchase of Fixed Assets	38	1	11	46	92
Payment of Dividends	10	28	10	3	2
Repayment of Long Term Debt	21	7	15	16	45
Current Portion of Long Term Debt	16	-	7	-	53
Purchase of Investments	14	21	-	38	1
Repayment of Adv. From Owners and Affil.	10	-	20	2	14
Decrease in Equity	-	-	1	-	-
Tax Adjustments	1	1	1	-	1
Other Applications	-	-	-	-	-
Total	110	59	66	105	208
Increase (Decrease) in Net Working Capital	-24	4	-16	-30	-51

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Ontario, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

				Changes in number of businesses with paid employees	
Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Newly reporting(2)	No longer reporting(3)
1982					
Total	2,594	398,693	53,827	313	176
less than 20	2,159	67,467	9,083	268	155
20 - 99	345	98,020	13,237	33	18
100 - 499	66	80,986	10,957	9	1
500 and over	24	152,220	20,550	3	2
1985					
Total	2,524	516,203	43,532	238	...
less than 20	2,183	99,867	8,393	209	
20 - 99	258	116,325	9,773	20	
100 - 499	57	100,834	8,632	7	
500 and over	26	199,177	16,734	2	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Ontario, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	2,050	510	510	517	513
Total Sales \$	479,106	12,754	32,985	84,544	348,823
Total Expense \$	458,689	13,487	30,052	80,475	334,679
Net Profit (loss) \$	20,417	-733	2,933	4,069	14,144
Businesses reporting a profit (No.)	1,245	269	339	342	295
Total Sales \$	288,398	7,392	22,129	54,586	204,291
Total Expense \$	253,651	5,664	17,420	47,789	182,778
Net Profit \$	34,747	1,728	4,709	6,797	21,512
Businesses reporting loss (No.)	805	241	171	175	218
Total Sales \$	190,708	5,362	10,856	29,958	144,532
Total Expense \$	205,038	7,823	12,632	32,686	151,897
Net Loss \$	-14,330	-2,461	-1,776	-2,728	-7,365
1983					
All Businesses (No.)	2,480	618	621	621	620
Total Sales \$	480,118	12,612	29,586	76,107	361,813
Total Expense \$	463,366	13,783	25,509	70,144	353,330
Net Profit (loss) \$	16,752	-1,171	4,077	5,963	7,859
Businesses reporting a profit (No.)	1,654	354	451	454	395
Total Sales \$	320,798	7,723	21,553	54,959	236,563
Total Expense \$	281,300	5,014	15,964	46,677	213,645
Net Profit \$	39,498	2,709	5,589	8,282	22,918
Businesses reporting a loss (No.)	826	264	170	167	225
Total Sales \$	159,320	4,889	8,033	21,148	125,250
Total Expense \$	182,066	8,769	9,545	23,467	140,285
Net Loss \$	-22,746	-3,880	-1,512	-2,319	-15,035
1984					
All Businesses (No.)	2,837	708	708	710	711
Total Sales \$	591,583	15,035	46,423	111,022	419,103
Total Expense \$	571,703	17,296	46,799	103,841	403,767
Net Profit (loss) \$	19,880	-2,261	-376	7,181	15,332
Businesses reporting a profit (No.)	1,873	335	477	562	493
Total Sales \$	397,206	6,833	33,054	87,719	269,103
Total Expense \$	353,534	5,408	28,604	78,039	241,483
Net Profit \$	43,672	1,425	4,450	9,680	28,111
Businesses reporting a loss (No.)	964	373	231	148	218
Total Sales \$	194,377	8,202	13,369	23,303	149,503
Total Expense \$	218,169	11,888	18,195	25,802	162,283
Net Loss \$	-23,792	-3,686	-4,826	-2,499	-12,780
1985					
All Businesses (No.)	2,218	549	556	555	558
Total Sales \$	704,405	20,535	54,910	148,598	480,362
Total Expense \$	689,012	19,310	52,133	143,841	473,728
Net Profit (loss) \$	15,393	1,225	2,777	4,757	6,634
Businesses reporting a profit (No.)	1,457	324	415	375	343
Total Sales \$	454,711	12,013	42,941	97,612	302,145
Total Expense \$	410,686	9,280	35,739	86,602	279,065
Net Profit \$	44,025	2,733	7,202	11,010	23,080
Businesses reporting a loss (No.)	761	225	141	180	215
Total Sales \$	249,694	8,522	11,969	50,986	178,217
Total Expense \$	278,326	10,030	16,394	57,239	194,663
Net Loss \$	-28,632	-1,508	-4,425	-6,253	-16,446

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

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TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Ontario, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	1,670	413	421	417	419
Total Sales \$	442,475	12,999	33,542	83,319	312,615
Total Expense \$	423,268	12,838	30,324	80,944	299,162
Net Profit (loss) \$	19,207	161	3,218	2,375	13,453
Businesses reporting a profit (No.)	1,039	240	297	253	249
Total Sales \$	266,269	7,976	23,541	48,961	185,791
Total Expense \$	234,237	5,985	18,951	43,344	165,957
Net Profit \$	32,032	1,991	4,590	5,617	19,834
Businesses reporting loss (No.)	631	173	124	164	170
Total Sales \$	176,206	5,023	10,001	34,358	126,824
Total Expense \$	189,031	6,853	11,373	37,600	133,205
Net Loss \$	-12,825	-1,830	-1,372	-3,242	-6,381
1983					
All Businesses (No.)	1,932	475	490	483	484
Total Sales \$	433,104	10,526	27,975	74,794	319,809
Total Expense \$	418,424	11,653	23,864	69,944	312,963
Net Profit (loss) \$	14,680	-1,127	4,111	4,850	6,846
Businesses reporting a profit (No.)	1,287	263	373	337	314
Total Sales \$	288,478	6,070	20,971	50,415	211,022
Total Expense \$	253,639	4,227	15,631	42,934	190,847
Net Profit \$	34,839	1,843	5,340	7,481	20,175
Businesses reporting a loss (No.)	645	212	117	146	170
Total Sales \$	144,626	4,456	7,004	24,379	108,787
Total Expense \$	164,785	7,426	8,233	27,010	122,116
Net Loss \$	-20,159	-2,970	-1,229	-2,631	-13,329
1984					
All Businesses (No.)	2,315	574	581	576	584
Total Sales \$	565,175	15,598	52,856	115,219	381,502
Total Expense \$	544,840	17,490	51,064	109,989	366,297
Net Profit (loss) \$	20,335	-1,892	1,792	5,230	15,205
Businesses reporting a profit (No.)	1,578	289	449	449	391
Total Sales \$	379,471	7,672	42,473	91,139	238,187
Total Expense \$	337,949	6,373	37,273	83,226	211,077
Net Profit \$	41,522	1,299	5,200	7,913	27,110
Businesses reporting a loss (No.)	737	285	132	127	193
Total Sales \$	185,704	7,926	10,383	24,080	143,315
Total Expense \$	206,891	11,117	13,791	26,763	155,220
Net Loss \$	-21,187	-3,191	-3,408	-2,683	-11,905
Total Sales \$	704,405	20,523	54,239	140,300	473,728
Total Expense \$	689,012	19,310	52,133	143,841	473,728
Net Profit (loss) \$	15,393	1,225	2,777	4,757	6,634
Businesses reporting a profit (No.)	1,457	324	415	375	343
Total Sales \$	454,711	12,013	42,941	97,612	302,145
Total Expense \$	410,686	9,280	35,739	86,602	279,065
Net Profit \$	44,025	2,733	7,202	11,010	23,080
Businesses reporting a loss (No.)	761	225	141	180	215
Total Sales \$	249,694	8,522	11,969	50,986	178,217
Total Expense \$	278,326	10,030	16,394	57,239	194,663
Net Loss \$	-28,632	-1,508	-4,425	-6,253	-16,446

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Ontario, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	7,848	1,962	1,962	1,962	1,962
Businesses in sample	784				
Low sales value (\$000's)	(1)	(1)	67	176	381
High sales value (\$000's)	(1)	67	176	381	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	43.5	47.8	42.9	42.3	41.0	98.4	44.2	47.9	45.8	42.3	41.0
Occupancy Expenses	22.1	30.9	22.5	19.4	15.7	99.9	22.1	30.9	22.5	19.4	15.7
Mortgage Interest	0.7	0.6	1.0	0.6	0.6	14.5	4.7	7.3	5.6	3.8	3.4
Depreciation	3.9	5.9	3.6	3.1	3.1	79.2	5.0	10.7	4.4	3.7	3.3
Repairs & Maintenance	2.0	2.5	1.9	1.5	2.0	91.9	2.1	2.9	2.0	1.7	2.0
Heat, Light & Telephone	5.0	7.1	5.7	4.1	3.0	97.5	5.1	7.4	5.8	4.2	3.0
Business & Property Tax	1.6	1.9	1.7	1.6	1.2	91.6	1.8	2.3	1.8	1.7	1.3
Insurance	1.1	1.7	1.1	0.9	0.7	89.2	1.2	2.1	1.2	0.9	0.7
Rent	7.9	11.3	7.5	7.5	5.2	73.6	10.7	16.5	10.8	9.4	6.8
Personnel Expenses	24.2	19.8	23.2	26.0	27.6	95.0	25.5	23.3	24.3	26.0	27.9
Financial Expenses	3.8	4.5	3.9	3.2	3.6	95.9	4.0	5.1	3.9	3.3	3.7
Bank Interest & Charges	2.5	2.7	2.8	2.2	2.2	93.3	2.6	3.2	2.9	2.3	2.3
Professional Fees	1.1	1.7	0.9	0.9	0.8	86.9	1.2	2.4	1.0	0.9	0.9
Franchise Fees	0.3	0.1	0.2	0.1	0.6	6.7	4.0	2.1	3.4	4.5	5.2
Sales and Admin. Expenses	5.8	6.4	7.3	4.3	5.4	97.8	5.9	6.6	7.7	4.3	5.4
Advertising	1.6	1.4	1.7	1.2	2.4	86.3	1.9	1.9	2.1	1.3	2.4
Supplies	2.9	3.4	3.8	2.2	2.3	90.1	3.2	4.0	4.3	2.3	2.5
Delivery	1.1	1.4	1.8	0.8	0.6	69.1	1.7	2.4	2.4	1.1	1.0
Fuel Expense	0.1	0.3	0.1	0.1	0.1	7.8	1.5	2.1	1.8	0.8	1.0
Other Expenses	3.3	4.8	2.6	2.4	3.5	82.8	4.0	7.1	3.0	2.9	3.7
Profit (loss)	-2.7	-14.2	-2.4	2.5	3.1	99.3	-2.7	-14.2	-2.4	2.5	3.2
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9211 & 9212 - Licensed and Unlicensed Restaurants

Businesses primarily engaged in preparing and serving meals for consumption on the premises either licensed or unlicensed to serve alcoholic beverages

TABLE 2. Balance Sheet Profile for 1985
Ontario, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	7,848	1,962	1,962	1,962	1,962
Businesses in sample	784				
Low sales value (\$000's)	(1)	(1)	67	176	381
High sales value (\$000's)	(1)	67	176	381	(1)
Average (\$000's)					
Assets					
Cash	11	5	3	8	27
Accounts and Notes Receivable	3	-	1	1	9
Inventory	7	1	3	7	16
Other Current Assets	7	5	1	2	20
Total Current Assets	27	11	8	18	72
Fixed Assets	132	44	82	123	278
Less Accum. Dep. on Fixed Assets	41	5	23	40	94
Other Assets	18	2	7	16	45
Total Assets	137	52	74	117	301
Liabilities and Equity					
Current Loans	12	6	4	11	28
Other Current Liabilities	36	14	22	33	73
Total Current Liabilities	48	20	26	44	101
Mortgages Payable	18	3	16	16	38
Long Term Debt	11	-	7	14	24
Other Liabilities	44	22	24	39	89
Total Liabilities	121	44	72	114	251
Total Equity	16	8	2	3	49

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Ontario, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	7,848	1,962	1,962	1,962	1,962
Businesses in sample	784				
Low sales value (\$000's)	(1)	(1)	67	176	381
High sales value (\$000's)	(1)	67	176	381	(1)
Average					
Liquidity Ratio					
Current ratio (times)	1.7	2.9	1.7	1.5	1.0
Leverage Ratios					
Debt/Equity ratio (times)	61.3	33.3	-3.1	182.4	11.9
Interest Coverage ratio (times)	9.3	...	18.4	13.3	16.5
Debt ratio (times)	1.2	1.7	1.3	1.1	0.9

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Ontario. Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	4,044	1,011	1,011	1,011	1,011
Businesses in sample	128				
Low sales value (\$000's)	(1)	(1)	117	337	604
High sales value (\$000's)	(1)	117	337	604	(1)
Average (\$000's)					
Source of Funds					
From Operations	23	-11	7	31	60
Sale of Fixed Assets	2	4	-	5	1
Increase in Long Term Debt	14	9	-	8	38
Advances From Owners and Affiliates	16	25	10	13	18
From Government	4	10	7	-	-
Increase in Share Capital	-	-	-	-	1
Sale of Investments	2	3	-	1	4
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
Total	61	40	25	58	124
Application of Funds					
Purchase of Fixed Assets	29	29	18	13	57
Payment of Dividends	4	-	3	5	6
Repayment of Long Term Debt	17	13	14	20	20
Current Portion of Long Term Debt	2	2	1	2	2
Purchase of Investments	1	2	-	-	3
Repayment of Adv. From Owners and Affil.	8	2	5	7	16
Decrease in Equity	1	-	-	2	1
Tax Adjustments	1	-	-	-	1
Other Applications	4	-	1	-	12
Total	64	48	43	49	118
Increase (Decrease) in Net Working Capital	-3	-8	-18	9	7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Ontario. Food Services (SIC 921)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	11,181	1,018,834	152,808	1,954	1,341
less than 20	9,534	317,486	47,509	1,748	1,184
20 - 99	1,498	327,666	49,135	184	143
100 - 499	121	115,492	17,356	19	12
500 and over	28	258,190	38,808	3	2
1985					
Total	12,032	1,387,286	172,731	1,491	...
less than 20	10,204	432,374	53,787	1,283	
20 - 99	1,663	470,337	58,554	191	
100 - 499	138	176,549	22,002	15	
500 and over	27	308,026	38,388	2	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Ontario, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	9,618	2,402	2,407	2,401	2,408
Total Sales \$	1,713,305	77,331	200,570	378,225	1,057,171
Total Expense \$	1,627,078	74,611	183,594	351,336	1,017,547
Net Profit (loss) \$	86,227	2,720	16,976	26,889	39,624
Businesses reporting a profit (No.)	6,937	1,534	1,920	1,907	1,536
Total Sales \$	1,187,145	52,618	160,594	297,986	675,947
Total Expense \$	1,064,583	43,196	138,511	265,132	617,766
Net Profit \$	122,562	9,422	22,083	32,854	58,181
Businesses reporting a loss (No.)	2,681	868	487	494	872
Total Sales \$	526,160	24,713	39,976	80,239	381,232
Total Expense \$	562,495	31,415	45,083	86,204	399,707
Net Loss \$	-36,335	-6,702	-5,107	-5,965	-10,569
1983					
All Businesses (No.)	10,216	2,549	2,556	2,556	2,556
Total Sales \$	1,836,973	76,065	194,826	379,720	1,186,362
Total Expense \$	1,754,015	74,610	175,783	358,445	1,145,177
Net Profit (loss) \$	82,958	1,455	19,043	21,275	41,185
Businesses reporting a profit (No.)	7,275	1,549	2,088	1,841	1,799
Total Sales \$	1,307,668	48,258	158,973	271,757	881,680
Total Expense \$	1,182,957	38,978	135,364	241,864	758,751
Net Profit \$	124,711	9,280	23,609	29,893	52,929
Businesses reporting a loss (No.)	2,941	1,000	468	715	756
Total Sales \$	529,305	27,807	35,853	107,963	397,682
Total Expense \$	571,058	35,632	40,419	116,581	378,426
Net Loss \$	-41,753	-7,825	-4,566	-8,618	-20,744
1984					
All Businesses (No.)	12,342	3,082	3,088	3,075	3,097
Total Sales \$	3,013,508	106,529	283,775	610,232	2,012,972
Total Expense \$	2,887,748	103,983	279,694	578,944	1,925,127
Net Profit (loss) \$	125,760	2,546	4,081	31,288	87,845
Businesses reporting a profit (No.)	9,205	1,941	2,365	2,479	2,420
Total Sales \$	2,402,977	70,095	218,355	496,440	1,618,087
Total Expense \$	2,201,595	58,726	190,602	453,510	1,498,757
Net Profit \$	201,382	11,369	27,753	42,930	119,330
Businesses reporting a loss (No.)	3,137	1,141	723	596	677
Total Sales \$	610,531	36,434	65,420	113,792	394,885
Total Expense \$	686,153	45,257	89,092	125,434	426,370
Net Loss \$	-75,622	-8,823	-23,672	-11,642	-31,485
1985					
All Businesses (No.)	7,849	1,961	1,917	2,008	1,963
Total Sales \$	2,286,251	81,509	234,695	529,537	1,440,510
Total Expense \$	2,216,429	81,243	232,466	511,226	1,391,494
Net Profit (loss) \$	69,822	266	2,229	18,311	49,016
Businesses reporting a profit (No.)	5,352	1,151	1,265	1,425	1,511
Total Sales \$	1,697,082	50,049	155,110	370,106	1,121,817
Total Expense \$	1,571,456	39,793	138,194	341,292	1,052,177
Net Profit \$	125,626	10,256	16,916	28,814	69,640
Businesses reporting a loss (No.)	2,497	810	652	583	452
Total Sales \$	589,169	31,460	79,585	159,431	318,693
Total Expense \$	644,973	41,450	94,272	169,934	339,317
Net Loss \$	-55,804	-9,990	-14,687	-10,503	-20,624

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Ontario, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	4,276	1,068	1,070	1,068	1,070
Total Sales \$	1,035,231	51,108	134,454	237,798	611,871
Total Expense \$	998,029	50,332	126,970	227,707	593,020
Net Profit (loss) \$	37,202	776	7,484	10,091	18,851
Businesses reporting a profit (No.)	2,846	695	781	709	661
Total Sales \$	666,569	34,096	98,454	156,925	377,094
Total Expense \$	606,040	29,241	87,358	142,595	346,846
Net Profit \$	60,529	4,855	11,096	14,330	30,248
Businesses reporting loss (No.)	1,430	373	289	359	409
Total Sales \$	368,662	17,012	36,000	80,873	234,777
Total Expense \$	391,989	21,091	39,612	85,112	246,174
Net Loss \$	-23,327	-4,079	-3,612	-4,239	-11,397
1983					
All Businesses (No.)	4,407	1,101	1,102	1,102	1,102
Total Sales \$	1,102,380	46,417	127,815	247,957	680,191
Total Expense \$	1,064,994	45,174	122,722	237,806	659,292
Net Profit (loss) \$	37,386	1,243	5,093	10,151	20,899
Businesses reporting a profit (No.)	2,866	664	703	742	757
Total Sales \$	752,862	29,233	81,174	167,256	475,199
Total Expense \$	686,749	23,141	70,922	152,021	440,665
Net Profit \$	66,113	6,092	10,252	15,235	34,534
Businesses reporting a loss (No.)	1,541	437	399	360	345
Total Sales \$	349,518	17,184	46,641	80,701	204,992
Total Expense \$	378,245	22,033	51,800	85,785	218,627
Net Loss \$	-28,727	-4,849	-5,159	-5,084	-13,635
1984					
All Businesses (No.)	7,177	1,793	1,765	1,824	1,795
Total Sales \$	2,176,446	82,784	226,806	476,501	1,390,355
Total Expense \$	2,107,526	94,087	222,216	456,073	1,335,150
Net Profit (loss) \$	68,920	-11,303	4,590	20,428	55,205
Businesses reporting a profit (No.)	5,137	1,064	1,276	1,440	1,357
Total Sales \$	1,675,627	51,931	162,109	371,979	1,089,608
Total Expense \$	1,544,501	44,432	145,251	343,541	1,011,277
Net Profit \$	131,126	7,499	16,858	28,438	78,331
Businesses reporting a loss (No.)	2,040	729	489	384	438
Total Sales \$	500,819	30,853	64,697	104,522	300,747
Total Expense \$	563,025	49,655	76,965	112,532	323,873
Net Loss \$	-62,206	-18,802	-12,268	-8,010	-23,126
Total Sales \$	2,286,251	81,509	234,695	529,537	1,440,510
Total Expense \$	2,216,429	81,243	232,466	511,226	1,391,494
Net Profit (loss) \$	69,822	266	2,229	18,311	49,016
Businesses reporting a profit (No.)	5,352	1,151	1,265	1,425	1,511
Total Sales \$	1,697,082	50,049	155,110	370,106	1,121,817
Total Expense \$	1,571,456	39,793	138,194	341,292	1,052,177
Net Profit \$	125,626	10,256	16,916	28,814	69,640
Businesses reporting a loss (No.)	2,497	810	652	583	452
Total Sales \$	589,169	31,460	79,585	159,431	318,693
Total Expense \$	644,973	41,450	94,272	169,934	339,317
Net Loss \$	-55,804	-9,990	-14,687	-10,503	-20,624

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Ontario, Take-Out Food Services (SIC 9213)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	3,193	798	798	798	799
Businesses in sample	51				
Low sales value (\$000's)	(1)	(1)	17	98	215
High sales value (\$000's)	(1)	17	98	215	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	46.8	64.5	47.2	43.0	41.4	100.0	46.8	64.5	47.2	43.0	41.4
Occupancy Expenses	30.2	...	18.2	22.9	16.3	99.0	30.5	...	18.2	22.9	16.9
Mortgage Interest	0.4	...	...	...	...	8.2	4.4	-	-	-	-
Depreciation	9.4	...	5.0	7.2	3.5	97.3	9.7	...	5.0	7.2	4.0
Repairs & Maintenance	1.9	8.7	0.3	1.3	1.4	76.8	2.5	8.7	0.5	1.4	1.7
Heat, Light & Telephone	5.3	22.6	2.5	3.3	2.6	99.0	5.4	22.6	2.5	3.3	2.7
Business & Property Tax	0.8	-	0.3	0.7	1.9	60.0	1.3	-	1.1	0.7	2.1
Insurance	1.2	6.1	0.3	0.7	0.6	80.3	1.5	6.1	0.4	0.7	0.8
Rent	11.2	30.6	9.9	9.2	5.4	93.1	12.0	30.6	9.9	9.2	7.4
Personnel Expenses	24.0	-	34.4	19.9	26.5	87.3	27.5	-	34.4	19.9	26.5
Financial Expenses	6.4	11.9	7.1	4.0	5.3	100.0	6.4	11.9	7.1	4.0	5.3
Bank Interest & Charges	2.1	3.9	2.6	1.4	1.4	96.9	2.2	3.9	2.6	1.4	1.6
Professional Fees	2.6	7.9	3.1	0.9	1.0	97.4	2.6	7.9	3.1	0.9	1.0
Franchise Fees	1.7	-	1.3	1.8	2.9	34.0	5.0	-	4.8	4.9	5.2
Sales and Admin. Expenses	13.3	...	7.8	8.0	5.6	99.0	13.5	...	7.8	8.0	5.8
Advertising	3.8	...	2.2	2.9	2.5	92.8	4.1	13.2	2.2	3.1	3.0
Supplies	3.1	4.9	2.9	3.4	2.0	98.1	3.1	4.9	2.9	3.4	2.2
Delivery	6.4	...	2.8	1.3	1.1	71.2	8.9	...	3.9	2.6	1.4
Fuel Expense	0.1	...	...	...	...	5.4	2.0	-	-	-	-
Other Expenses	4.4	-	11.2	0.6	1.5	61.5	7.1	-	15.6	1.1	1.7
Profit (loss)	-25.0	...	-26.0	1.5	3.5	98.1	-25.5	...	-26.0	1.5	3.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9213 - Take-Out Food Services

Businesses primarily engaged in preparing and selling packaged or wrapped food to the public for consumption away from the premises such as take-out chinese foods, doughnut shops, take-out fish and chips, take-out fried chicken, hot dog stands, ice cream stands, take-out pizzerias, refreshment booths and prepared food take-out service (exc. caterers and mobile food services)

TABLE 2. Balance Sheet Profile for 1985
Ontario, Take-Out Food Services (SIC 9213)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	3,193	798	798	798	799
Businesses in sample	51				
Low sales value (\$000's)	(1)	(1)	17	98	215
High sales value (\$000's)	(1)	17	98	215	(1)
Average (\$000's)					
Assets					
Cash	10	-	3	11	23
Accounts and Notes Receivable	1	-	-	-	4
Inventory	3	-	2	4	5
Other Current Assets	4	-	-	6	11
Total Current Assets	19	-	5	21	44
Fixed Assets	83	-	52	75	175
Less: Accum. Dep. on Fixed Assets	19	-	4	17	51
Other Assets	12	-	1	8	36
Total Assets	95	-	54	87	203
Liabilities and Equity					
Current Loans	13	-	12	14	21
Other Current Liabilities	27	-	25	30	40
Total Current Liabilities	41	-	38	44	61
Mortgages Payable	3	-	-	5	7
Long Term Debt	9	-	-	16	16
Other Liabilities	33	23	28	27	50
Total Liabilities	85	23	65	92	134
Total Equity	10	-23	-12	-5	69

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Ontario, Take-Out Food Services (SIC 9213)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	3,193	798	798	798	799
Businesses in sample	51				
Low sales value (\$000's)	(1)	(1)	17	98	215
High sales value (\$000's)	(1)	17	98	215	(1)
Average					
Liquidity Ratio					
Current ratio (times)	0.8	-	0.2	0.6	2.1
Leverage Ratios					
Debt/Equity ratio (times)	-5.6	-1.0	-11.1	-3.6	-2.5
Interest Coverage ratio (times)	8.8	...	...	39.1	19.6
Debt ratio (times)	0.9	-	1.1	1.1	0.7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Ontario, Take-Out Food Services (SIC 9213)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,027	--	--	--	--
Businesses in sample	18				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	25	--	--	--	--
Sale of Fixed Assets	-	--	--	--	--
Increase in Long Term Debt	4	--	--	--	--
Advances From Owners and Affiliates	1	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	12	--	--	--	--
Sale of investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	42	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	25	--	--	--	--
Payment of Dividends	10	--	--	--	--
Repayment of Long Term Debt	12	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	1	--	--	--	--
Repayment of Adv. From Owners and Affil	3	--	--	--	--
Decrease in Equity	13	--	--	--	--
Tax Adjustments	1	--	--	--	--
Other Applications	-	--	--	--	--
Total	65	--	--	--	--
Increase (Decrease) in Net Working Capital	-23	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Ontario, Food Services (SIC 921)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	11,181	1,018,834	152,808	1,954	1,341
less than 20	9,534	317,486	47,509	1,748	1,184
20 - 99	1,498	327,666	49,135	184	143
100 - 499	121	115,492	17,356	19	12
500 and over	28	258,190	38,808	3	2
1985					
Total	12,032	1,387,286	172,731	1,491	...
less than 20	10,204	432,374	53,787	1,283	
20 - 99	1,663	470,337	58,554	191	
100 - 499	138	176,549	22,002	15	
500 and over	27	308,026	38,388	2	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Ontario, Take-Out Food Services (SIC 9213)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	2,073	517	518	519	519
Total Sales \$	290,222	11,948	32,741	66,108	179,425
Total Expense \$	273,341	11,931	30,161	59,827	171,422
Net Profit (loss) \$	16,881	17	2,580	6,281	8,003
Businesses reporting a profit (No.)	1,529	327	406	441	355
Total Sales \$	207,410	7,954	25,851	56,240	117,365
Total Expense \$	184,469	6,356	22,340	49,008	106,765
Net Profit \$	22,941	1,598	3,511	7,232	10,600
Businesses reporting loss (No.)	544	190	112	78	164
Total Sales \$	82,812	3,994	6,890	9,868	62,060
Total Expense \$	88,872	5,575	7,821	10,819	64,657
Net Loss \$	-6,060	-1,581	-931	-951	-2,597
1983					
All Businesses (No.)	2,064	509	521	516	518
Total Sales \$	322,260	12,341	33,061	65,758	211,100
Total Expense \$	306,592	12,186	29,993	60,887	203,526
Net Profit (loss) \$	15,668	155	3,068	4,871	7,574
Businesses reporting a profit (No.)	1,491	331	417	396	347
Total Sales \$	222,704	8,358	27,235	50,375	136,736
Total Expense \$	200,862	6,903	23,185	44,461	126,313
Net Profit \$	21,842	1,455	4,050	5,914	10,423
Businesses reporting a loss (No.)	573	178	104	120	171
Total Sales \$	99,556	3,983	5,826	15,383	74,364
Total Expense \$	105,730	5,283	6,808	16,426	77,213
Net Loss \$	-6,174	-1,300	-982	-1,043	-2,849
1984					
All Businesses (No.)	2,831	701	683	730	717
Total Sales \$	488,314	20,210	49,815	110,027	308,262
Total Expense \$	457,590	20,374	46,654	102,067	288,495
Net Profit (loss) \$	30,724	-164	3,161	7,960	19,767
Businesses reporting a profit (No.)	2,160	438	465	626	631
Total Sales \$	420,683	12,605	35,104	95,807	277,167
Total Expense \$	381,289	10,455	30,114	87,389	253,331
Net Profit \$	39,394	2,150	4,990	8,418	23,836
Businesses reporting a loss (No.)	671	263	218	104	86
Total Sales \$	67,631	7,605	14,711	14,220	31,095
Total Expense \$	76,301	9,919	16,540	14,678	35,164
Net Loss \$	-8,670	-2,314	-1,829	-458	-4,069
1985					
All Businesses (No.)	3,194	795	800	800	799
Total Sales \$	562,832	20,233	61,187	123,257	358,155
Total Expense \$	535,114	24,776	57,078	114,215	339,045
Net Profit (loss) \$	27,718	-4,543	4,109	9,042	19,110
Businesses reporting a profit (No.)	2,094	305	534	644	611
Total Sales \$	437,413	8,454	41,148	100,288	287,523
Total Expense \$	396,279	6,906	34,824	87,449	267,100
Net Profit \$	41,134	1,548	6,324	12,839	20,423
Businesses reporting a loss (No.)	1,100	490	266	156	188
Total Sales \$	125,419	11,779	20,039	22,969	70,632
Total Expense \$	138,835	17,870	22,254	26,766	71,945
Net Loss \$	-13,416	-6,091	-2,215	-3,797	-1,313

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Ontario, Barber and Beauty Shops (SIC 971)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	7,692	1,923	1,923	1,923	1,923
Businesses in sample	405				
Low sales value (\$000's)	(1)	(1)	15	26	54
High sales value (\$000's)	(1)	15	26	54	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	22.9	25.2	25.2	23.8	17.8	98.4	23.3	26.1	25.6	24.1	17.8
Mortgage Interest	0.5	0.3	0.6	1.0	0.1	4.9	9.6	10.9	13.3	11.6	2.5
Depreciation	1.9	1.1	1.5	2.5	2.6	72.9	2.7	2.1	2.4	3.1	2.7
Repairs & Maintenance	1.8	1.7	2.1	2.3	1.2	68.1	2.6	3.0	3.2	3.1	1.5
Heat, Light & Telephone	4.9	5.5	6.1	5.2	3.0	92.7	5.3	6.6	6.7	5.4	3.0
Business & Property Tax	1.7	2.3	1.9	1.8	1.0	89.2	1.9	2.7	2.2	1.9	1.0
Insurance	1.0	1.4	1.2	0.9	0.7	81.9	1.3	2.0	1.5	1.1	0.7
Rent	11.0	12.9	11.8	10.1	9.2	75.1	14.6	18.7	16.2	14.9	10.3
Personnel Expenses	20.7	4.9	6.4	23.2	47.3	59.5	34.8	19.7	20.0	28.6	47.6
Financial Expenses	2.2	1.4	1.9	2.8	2.7	85.2	2.6	2.2	2.2	3.1	2.7
Bank Interest & Charges	1.5	1.0	1.3	1.9	1.8	70.7	2.1	2.2	2.0	2.3	2.0
Professional Fees	0.7	0.4	0.6	0.9	0.8	68.4	1.0	1.0	0.8	1.3	0.9
Franchise Fees	-	...	...	...	..	0.2	2.6	-	-	-	-
Sales and Admin. Expenses	12.1	14.5	14.9	10.9	8.4	96.7	12.5	16.2	15.1	11.0	8.4
Advertising	1.8	1.6	2.2	1.5	1.8	83.9	2.1	2.2	2.8	1.7	1.8
Supplies	8.6	9.6	10.9	8.2	5.8	92.9	9.3	10.9	11.6	9.0	6.0
Delivery	1.7	3.3	1.7	1.2	0.7	42.8	4.0	7.8	3.5	3.1	1.8
Other Expenses	8.8	9.8	9.2	7.9	8.1	82.8	10.6	11.8	11.2	10.1	9.4
Profit (loss)	33.3	44.3	42.4	31.4	15.8	100.0	33.3	44.3	42.4	31.4	15.8
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 971 - Barber and Beauty Shops

Businesses primarily engaged in providing beauty or hairdressing services

TABLE 2. Balance Sheet Profile for 1985
Ontario, Barber and Beauty Shops (SIC 971)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	7,692	1,923	1,923	1,923	1,923
Businesses in sample	405				
Low sales value (\$000's)	(1)	(1)	15	26	54
High sales value (\$000's)	(1)	15	26	54	(1)
Average (\$000's)					
Assets					
Cash	2	-	-	1	7
Accounts and Notes Receivable	-	-	-	-	-
Inventory	1	-	-	-	2
Other Current Assets	1	-	-	-	4
Total Current Assets	4	1	-	1	14
Fixed Assets	10	2	2	6	28
Less: Accum. Dep. on Fixed Assets	4	1	-	2	12
Other Assets	2	-	-	-	8
Total Assets	12	2	2	5	37
Liabilities and Equity					
Current Loans	1	1	-	-	2
Other Current Liabilities	3	1	-	1	9
Total Current Liabilities	4	2	-	1	11
Mortgages Payable	1	-	-	1	3
Long Term Debt	1	-	-	-	2
Other Liabilities	2	-	-	-	9
Total Liabilities	8	2	1	3	25
Total Equity	4	-1	1	2	12

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Ontario, Barber and Beauty Shops (SIC 971)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	7,692	1,923	1,923	1,923	1,923
Businesses in sample	405				
Low sales value (\$000's)	(1)	(1)	15	26	54
High sales value (\$000's)	(1)	15	26	54	(1)
Average					
Liquidity Ratio					
Current ratio (times)	2.9	1.0	1.2	4.4	2.9
Leverage Ratios					
Debt/Equity ratio (times)	1.6	-3.2	-34.0	5.0	7.7
Interest Coverage ratio (times)	116.3	126.4	178.0	127.0	61.0
Debt ratio (times)	0.8	1.1	0.5	0.5	0.8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Ontario, Barber and Beauty Shops (SIC 971)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	531	--	--	--	--
Businesses in sample	12				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	24	--	--	--	--
Sale of Fixed Assets	-	--	--	--	--
Increase in Long Term Debt	1	--	--	--	--
Advances From Owners and Affiliates	1	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	3	--	--	--	--
Tax Adjustments	1	--	--	--	--
Other Sources	-	--	--	--	--
Total	30	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	6	--	--	--	--
Payment of Dividends	10	--	--	--	--
Repayment of Long Term Debt	3	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	4	--	--	--	--
Repayment of Adv. From Owners and Affil.	3	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	1	--	--	--	--
Other Applications	-	--	--	--	--
Total	27	--	--	--	--
Increase (Decrease) in Net Working Capital	3	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Ontario, Barber and Beauty Shops (SIC 971)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	4,429	140,362	12,587	567	411
less than 20	4,367	111,587	10,007	560	408
20 - 99	59	19,032	1,707	7	3
100 - 499	X	X	415	-	-
500 and over	X	X	458	-	-
1985					
Total	4,616	193,860	16,134	374	...
less than 20	4,526	145,068	12,074	368	
20 - 99	83	31,597	2,630	4	
100 - 499	6	X	883	1	
500 and over	X	X	547	1	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Ontario, Barber and Beauty Shops (SIC 971)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	5,794	1,436	1,458	1,450	1,450
Total Sales \$	273,797	19,482	33,428	57,637	163,250
Total Expense \$	209,880	10,775	20,293	41,109	137,703
Net Profit (loss) \$	63,917	8,707	13,135	16,528	25,547
Businesses reporting a profit (No.)	5,342	1,311	1,365	1,366	1,300
Total Sales \$	241,977	17,801	31,330	54,438	138,408
Total Expense \$	175,415	8,426	17,741	37,449	111,799
Net Profit \$	66,562	9,375	13,589	16,989	26,609
Businesses reporting loss (No.)	452	125	93	84	150
Total Sales \$	31,820	1,681	2,098	3,199	24,842
Total Expense \$	34,465	2,349	2,552	3,660	25,904
Net Loss \$	-2,645	-668	-454	-461	-1,062
1983					
All Businesses (No.)	6,733	1,673	1,692	1,681	1,687
Total Sales \$	324,295	21,142	34,413	69,185	199,555
Total Expense \$	248,175	11,087	20,319	49,334	167,435
Net Profit (loss) \$	76,120	10,055	14,094	19,851	32,120
Businesses reporting a profit (No.)	6,297	1,568	1,604	1,582	1,543
Total Sales \$	293,617	19,761	32,770	65,030	176,056
Total Expense \$	214,779	9,249	18,398	44,415	142,717
Net Profit \$	78,838	10,512	14,372	20,615	33,339
Businesses reporting a loss (No.)	436	105	88	99	144
Total Sales \$	30,678	1,381	1,643	4,155	23,499
Total Expense \$	33,396	1,838	1,921	4,919	24,718
Net Loss \$	-2,718	-457	-278	-764	-1,219
1984					
All Businesses (No.)	6,787	1,695	1,697	1,657	1,738
Total Sales \$	441,906	24,752	43,116	77,486	296,552
Total Expense \$	354,314	14,084	27,964	56,370	255,896
Net Profit (loss) \$	87,592	10,668	15,152	21,116	40,656
Businesses reporting a profit (No.)	6,324	1,534	1,648	1,546	1,596
Total Sales \$	410,570	22,100	41,745	72,386	274,339
Total Expense \$	320,847	10,601	26,532	50,773	232,941
Net Profit \$	89,723	11,499	15,213	21,613	41,398
Businesses reporting a loss (No.)	463	161	49	111	142
Total Sales \$	31,336	2,652	1,371	5,100	22,213
Total Expense \$	33,467	3,483	1,432	5,597	22,955
Net Loss \$	-2,131	-831	-61	-497	-742
1985					
All Businesses (No.)	7,692	1,907	1,933	1,927	1,925
Total Sales \$	414,937	24,735	39,693	73,942	276,567
Total Expense \$	324,021	14,646	23,756	51,040	234,579
Net Profit (loss) \$	90,916	10,089	15,937	22,902	41,988
Businesses reporting a profit (No.)	7,141	1,816	1,774	1,836	1,715
Total Sales \$	366,071	23,532	36,440	70,787	235,312
Total Expense \$	272,757	12,745	19,984	47,644	192,384
Net Profit \$	93,314	10,787	16,456	23,143	42,928
Businesses reporting a loss (No.)	551	91	159	91	210
Total Sales \$	48,866	1,203	3,253	3,155	41,255
Total Expense \$	51,264	1,901	3,772	3,396	42,195
Net Loss \$	-2,398	-698	-519	-241	-940

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Ontario, Laundries and Cleaners (SIC 972)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,059	514	515	515	515
Businesses in sample	131				
Low sales value (\$000's)	(1)	(1)	26	41	100
High sales value (\$000's)	(1)	26	41	100	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	35.6	66.9	25.8	30.4	20.1	100.0	35.6	66.9	25.8	30.4	20.1
Mortgage Interest	0.4	-	0.5	0.8	0.3	6.4	6.5	-	9.0	9.6	3.0
Depreciation	5.9	11.1	6.1	3.7	3.5	87.2	6.8	16.3	6.6	4.0	3.6
Repairs & Maintenance	3.4	6.8	2.1	3.5	1.0	67.4	5.0	10.5	4.2	4.0	1.6
Heat, Light & Telephone	13.1	23.1	11.2	11.9	6.5	98.7	13.2	23.2	11.8	11.9	6.5
Business & Property Tax	1.8	1.8	1.6	2.3	1.3	66.9	2.7	5.0	3.3	2.6	1.6
Insurance	1.7	2.0	1.9	1.8	1.0	86.8	1.9	2.7	2.0	1.9	1.2
Rent	9.4	22.0	2.6	6.4	6.4	61.2	15.3	29.0	8.8	10.3	9.0
Personnel Expenses	25.5	6.1	21.0	27.1	45.3	75.1	34.0	19.7	26.7	31.1	45.4
Financial Expenses	4.0	6.0	2.8	3.5	3.5	94.7	4.2	7.0	2.9	3.5	3.6
Bank Interest & Charges	2.4	4.7	1.4	1.9	1.7	92.5	2.6	5.5	1.6	2.0	1.7
Professional Fees	1.4	1.3	1.2	1.3	1.9	75.5	1.9	2.8	1.5	1.7	2.0
Franchise Fees	0.1	...	...	...	...	3.9	2.1	-	-	-	-
Sales and Admin. Expenses	12.9	8.2	16.2	12.0	15.4	97.0	13.3	9.2	16.6	12.0	15.4
Advertising	2.5	1.6	3.3	2.5	2.8	80.1	3.1	3.8	4.0	2.6	2.8
Supplies	5.0	1.7	4.2	5.4	8.1	87.1	5.7	3.3	4.3	5.6	8.1
Delivery	5.4	4.8	8.7	4.2	4.6	85.3	6.3	7.7	9.1	4.6	5.1
Other Expenses	18.5	33.7	14.9	15.0	11.0	93.5	19.7	38.7	17.4	15.2	11.0
Profit (loss)	3.7	-21.0	19.2	12.0	4.7	100.0	3.7	-21.0	19.2	12.0	4.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 972 - Laundries and Cleaners

Businesses primarily engaged in providing laundering, dry cleaning, valet, carpet cleaning and linen supply services

TABLE 2. Balance Sheet Profile for 1985
Ontario, Laundries and Cleaners (SIC 972)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,059	514	515	515	515
Businesses in sample	131				
Low sales value (\$000's)	(1)	(1)	26	41	100
High sales value (\$000's)	(1)	26	41	100	(1)
Average (\$000's)					
Assets					
Cash	3	1	-	2	9
Accounts and Notes Receivable	4	-	-	1	16
Inventory	1	-	-	-	5
Other Current Assets	5	-	-	1	18
Total Current Assets	14	1	-	3	48
Fixed Assets	72	66	7	27	181
Less: Accum. Dep. on Fixed Assets	32	11	2	14	97
Other Assets	9	-	1	6	29
Total Assets	63	56	6	22	160
Liabilities and Equity					
Current Loans	6	2	-	1	19
Other Current Liabilities	14	5	2	3	43
Total Current Liabilities	20	7	2	4	62
Mortgages Payable	18	50	-	3	19
Long Term Debt	3	1	-	1	9
Other Liabilities	9	11	-	7	16
Total Liabilities	49	69	3	15	106
Total Equity	13	-13	3	6	54

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Ontario, Laundries and Cleaners (SIC 972)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,059	514	515	515	515
Businesses in sample	131				
Low sales value (\$000's)	(1)	(1)	26	41	100
High sales value (\$000's)	(1)	26	41	100	(1)
Average					
Liquidity Ratio					
Current ratio (times)	1.6	1.2	0.3	2.2	1.6
Leverage Ratios					
Debt/Equity ratio (times)	-0.4	-5.0	0.9	0.9	0.2
Interest Coverage ratio (times)	56.3	105.4	34.5	52.3	36.7
Debt ratio (times)	0.8	1.1	0.4	0.8	0.8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Ontario, Laundries and Cleaners (SIC 972)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	350	--	--	--	--
Businesses in sample	10				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	31	--	--	--	--
Sale of Fixed Assets	3	--	--	--	--
Increase in Long Term Debt	-	--	--	--	--
Advances From Owners and Affiliates	9	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	7	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	50	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	17	--	--	--	--
Payment of Dividends	3	--	--	--	--
Repayment of Long Term Debt	2	--	--	--	--
Current Portion of Long Term Debt	1	--	--	--	--
Purchase of Investments	2	--	--	--	--
Repayment of Adv. From Owners and Affil	1	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	27	--	--	--	--
Increase (Decrease) in Net Working Capital	23	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Ontario, Laundries and Cleaners (SIC 972)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	1,467	131.613	14,145	198	133
less than 20	1,341	48,323	5,241	190	132
20 - 99	105	37,851	4,044	8	-
100 - 499	18	27,511	2,992	-	-
500 and over	3	17,928	1,868	-	1
1985					
Total	1,506	181.838	17,192	153	..
less than 20	1,368	57,173	5,469	145	
20 - 99	111	49,369	4,550	6	
100 - 499	23	41,759	4,221	2	
500 and over	4	33,537	2,952	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Ontario, Laundries and Cleaners (SIC 972)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	1,883	470	471	470	472
Total Sales \$	130,896	6,924	12,259	24,505	87,208
Total Expense \$	117,268	6,164	10,558	20,528	80,018
Net Profit (loss) \$	13,628	760	1,701	3,977	7,190
Businesses reporting a profit (No.)	1,359	312	349	368	330
Total Sales \$	91,982	4,803	9,212	19,336	58,631
Total Expense \$	74,567	2,979	6,891	14,781	49,916
Net Profit \$	17,415	1,824	2,321	4,555	8,715
Businesses reporting loss (No.)	524	158	122	102	142
Total Sales \$	38,914	2,121	3,047	5,169	28,577
Total Expense \$	42,701	3,185	3,667	5,747	30,102
Net Loss \$	-3,787	-1,064	-620	-578	-1,525
1983					
All Businesses (No.)	1,931	480	485	481	485
Total Sales \$	159,718	7,929	14,878	28,910	108,001
Total Expense \$	143,424	7,055	12,886	24,149	99,334
Net Profit (loss) \$	16,294	874	1,992	4,761	8,667
Businesses reporting a profit (No.)	1,504	298	396	415	395
Total Sales \$	127,006	4,956	12,334	25,222	84,494
Total Expense \$	107,038	3,142	9,574	20,034	74,288
Net Profit \$	19,968	1,814	2,760	5,188	10,206
Businesses reporting a loss (No.)	427	182	89	66	90
Total Sales \$	32,712	2,973	2,544	3,688	23,507
Total Expense \$	36,386	3,913	3,312	4,115	25,046
Net Loss \$	-3,674	-940	-768	-427	-1,539
1984					
All Businesses (No.)	2,246	550	570	562	564
Total Sales \$	240,281	9,388	18,989	41,073	170,831
Total Expense \$	205,502	7,533	14,503	31,503	151,963
Net Profit (loss) \$	34,779	1,855	4,486	9,570	18,868
Businesses reporting a profit (No.)	1,797	389	439	461	508
Total Sales \$	213,536	6,827	14,747	34,969	156,993
Total Expense \$	176,271	4,295	9,309	25,003	137,664
Net Profit \$	37,265	2,532	5,438	9,966	19,329
Businesses reporting a loss (No.)	449	161	131	101	56
Total Sales \$	26,745	2,561	4,242	6,104	13,838
Total Expense \$	29,231	3,238	5,194	6,500	14,299
Net Loss \$	-2,486	-677	-952	-396	-461
1985					
All Businesses (No.)	2,060	508	495	527	530
Total Sales \$	219,975	8,701	17,268	33,460	160,546
Total Expense \$	199,725	7,672	14,526	28,216	149,311
Net Profit (loss) \$	20,250	1,029	2,742	5,244	11,235
Businesses reporting a profit (No.)	1,596	344	445	404	403
Total Sales \$	172,552	6,230	15,657	27,162	123,503
Total Expense \$	147,523	4,042	12,654	20,494	110,333
Net Profit \$	25,029	2,188	3,003	6,668	13,170
Businesses reporting a loss (No.)	464	164	50	123	127
Total Sales \$	47,423	2,471	1,611	6,298	37,043
Total Expense \$	52,202	3,630	1,872	7,722	38,978
Net Loss \$	-4,779	-1,159	-261	-1,424	-1,935

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Ontario, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	434	108	108	109	109
Businesses in sample	21				
Low sales value (\$000's)	(1)	(1)	72	144	264
High sales value (\$000's)	(1)	72	144	264	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Mortgage Interest	1.9	...	...	...	...	14.0	13.2	-	...	-	-
Depreciation	20.2	13.9	26.5	24.2	14.9	100.0	20.2	13.9	26.5	24.2	14.9
Repairs & Maintenance	6.8	...	...	...	...	35.6	19.2	...	...	...	...
Heat, Light & Telephone	1.2	1.2	1.9	0.3	1.1	62.5	1.9	1.7	3.7	0.5	1.7
Business & Property Tax	3.1	1.3	8.9	0.1	0.6	84.0	3.6	1.3	8.9	0.2	0.9
Insurance	1.9	5.3	1.2	0.9	0.9	73.6	2.5	5.3	2.3	1.4	1.0
Rent	1.5	...	...	...	...	36.8	4.1	...	...	...	...
Personnel Expenses	11.2	6.2	1.2	8.7	27.2	68.5	16.3	9.0	2.4	13.8	29.6
Financial Expenses	5.1	3.6	6.5	7.4	2.8	93.9	5.4	5.1	6.5	7.4	2.8
Bank Interest & Charges	3.4	3.6	1.6	7.4	2.0	85.3	4.0	5.1	1.6	7.4	2.9
Professional Fees	1.7	-	4.9	-	0.8	54.8	3.0	-	5.0	0.7	0.8
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	5.9	15.2	3.0	0.9	6.4	89.3	6.6	15.2	3.0	1.4	7.0
Advertising	0.8	0.5	0.6	-	1.9	66.1	1.2	0.7	1.1	-	2.3
Supplies	1.7	1.8	1.9	0.8	2.1	76.9	2.2	4.8	1.9	1.3	2.3
Delivery	3.4	12.8	0.5	0.1	2.5	52.1	6.6	18.6	1.0	2.8	3.0
Other Expenses	26.3	38.0	13.8	21.1	35.4	86.0	30.6	38.0	26.5	21.1	35.4
Profit (loss)	15.0	11.3	26.9	10.8	8.5	100.0	15.0	11.3	26.9	10.8	8.5
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 9911 - Industrial Machinery and Equipment Rental and Leasing

Businesses primarily engaged in the rental or leasing of heavy industrial machinery and equipment.

TABLE 2. Balance Sheet Profile for 1985
Ontario, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	434	108	108	109	109
Businesses in sample	21				
Low sales value (\$000's)	(1)	(1)	72	144	264
High sales value (\$000's)	(1)	72	144	264	(1)
Average (\$000's)					
Assets					
Cash	56	-	7	184	41
Accounts and Notes Receivable	31	2	12	4	94
Inventory	24	-	-	3	84
Other Current Assets	33	-	17	62	50
Total Current Assets	144	2	36	253	269
Fixed Assets	270	30	221	475	327
Less. Accum. Dep. on Fixed Assets	74	2	52	100	127
Other Assets	219	-	1	589	303
Total Assets	559	30	205	1,217	772
Liabilities and Equity					
Current Loans	101	8	14	395	19
Other Current Liabilities	73	-	18	56	197
Total Current Liabilities	174	8	32	451	216
Mortgages Payable	2	-	-	7	-
Long Term Debt	-	-	-	-	-
Other Liabilities	273	-	152	723	229
Total Liabilities	449	8	184	1,182	444
Total Equity	110	21	21	35	327

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Ontario, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	434	108	108	109	109
Businesses in sample	21				
Low sales value (\$000's)	(1)	(1)	72	144	264
High sales value (\$000's)	(1)	72	144	264	(1)
Average					
Liquidity Ratio					
Current ratio (times)	1.6	0.2	1.1	1.0	3.1
Leverage Ratios					
Debt/Equity ratio (times)	-1.6	0.4	-1.9	-7.8	4.2
Interest Coverage ratio (times)	12.1	1.6	6.5	3.0	39.2
Debt ratio (times)	0.8	0.3	0.9	1.0	0.6

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Ontario, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	290	--	--	--	--
Businesses in sample	8				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	100	--	--	--	--
Sale of Fixed Assets	5	--	--	--	--
Increase in Long Term Debt	58	--	--	--	--
Advances From Owners and Affiliates	31	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	4	--	--	--	--
Total	198	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	163	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	6	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	19	--	--	--	--
Decrease in Equity	3	--	--	--	--
Tax Adjustments	2	--	--	--	--
Other Applications	-	--	--	--	--
Total	193	--	--	--	--
Increase (Decrease) in Net Working Capital	5	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Ontario, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	127	14,961	684	32	29
less than 20	118	8,880	407	32	29
20 - 99	8	X	276	-	-
100 - 499	X	X	1	-	-
500 and over	-	-	-	-	-
1985					
Total	172	22,479	922	24	...
less than 20	159	12,034	494	23	
20 - 99	12	X	320	1	
100 - 499	X	X	108	-	
500 and over	-	-	-	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours. Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Ontario, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	259	64	65	65	65
Total Sales \$	57,062	1,186	2,687	7,611	45,578
Total Expense \$	56,225	1,325	2,132	6,981	45,787
Net Profit (loss) \$	837	-139	555	630	-209
Businesses reporting a profit (No.)	149	37	53	33	26
Total Sales \$	24,981	669	2,152	3,627	18,533
Total Expense \$	21,296	500	1,549	2,599	16,648
Net Profit \$	3,685	169	603	1,028	1,885
Businesses reporting loss (No.)	110	27	12	32	39
Total Sales \$	32,081	517	535	3,984	27,045
Total Expense \$	34,929	825	583	4,382	29,139
Net Loss \$	-2,848	-308	-48	-398	-2,094
1983					
All Businesses (No.)	263	65	66	66	66
Total Sales \$	63,687	1,021	3,019	9,638	50,009
Total Expense \$	61,462	753	2,903	9,091	48,715
Net Profit (loss) \$	2,225	268	116	547	1,294
Businesses reporting a profit (No.)	163	28	47	45	43
Total Sales \$	44,862	435	2,166	6,763	35,498
Total Expense \$	39,895	9	1,629	5,821	32,436
Net Profit \$	4,967	426	537	942	3,062
Businesses reporting a loss (No.)	100	37	19	21	23
Total Sales \$	18,825	586	853	2,875	14,511
Total Expense \$	21,567	744	1,274	3,270	16,279
Net Loss \$	-2,742	-158	-421	-395	-1,768
1984					
All Businesses (No.)	372	87	99	74	112
Total Sales \$	70,013	1,625	3,635	7,708	57,045
Total Expense \$	56,466	3,035	3,662	7,024	48,815
Net Profit (loss) \$	13,547	-1,410	-27	684	8,230
Businesses reporting a profit (No.)	254	66	31	72	85
Total Sales \$	60,434	1,252	995	7,545	50,642
Total Expense \$	43,946	3,518	750	6,836	39,878
Net Profit \$	16,488	-2,266	245	709	10,764
Businesses reporting a loss (No.)	118	21	68	2	27
Total Sales \$	9,579	373	2,640	163	6,403
Total Expense \$	12,520	483	2,912	188	8,937
Net Loss \$	-2,941	-110	-272	-25	-2,534
1985					
All Businesses (No.)	489	119	84	131	155
Total Sales \$	137,084	3,308	8,703	19,572	105,501
Total Expense \$	122,477	3,636	6,610	19,047	93,184
Net Profit (loss) \$	14,607	-328	2,093	525	12,317
Businesses reporting a profit (No.)	383	55	81	121	126
Total Sales \$	107,957	1,939	8,485	17,691	79,842
Total Expense \$	86,699	1,502	6,362	13,238	65,597
Net Profit \$	21,258	437	2,123	4,453	14,245
Businesses reporting a loss (No.)	106	64	3	10	29
Total Sales \$	29,127	1,369	218	1,881	25,659
Total Expense \$	35,778	2,134	248	5,809	27,587
Net Loss \$	-6,651	-765	-30	-3,928	-1,928

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Ontario, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	952	238	238	238	238
Businesses in sample	51				
Low sales value (\$000's)	(1)	(1)	32	43	73
High sales value (\$000's)	(1)	32	43	73	(1)

Selected expense item	Industry Average(2)					% bus- inesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	48.2	35.0	79.0	45.0	31.6	98.4	49.0	35.0	79.0	47.6	31.6
Mortgage Interest	0.4	...	...	...	...	5.5	7.7	-	...	-	-
Depreciation	31.9	15.3	65.4	28.8	15.3	82.8	38.6	41.7	69.8	32.7	15.3
Repairs & Maintenance	1.8	2.2	1.3	0.7	3.4	58.6	3.1	5.3	2.8	1.3	3.8
Heat, Light & Telephone	3.2	5.3	3.7	2.1	2.6	91.9	3.5	6.9	3.8	2.3	2.7
Business & Property Tax	1.3	0.8	1.9	1.1	1.2	66.0	1.9	3.3	2.3	2.2	1.2
Insurance	1.5	1.8	1.8	1.5	1.0	88.6	1.7	2.6	2.0	1.7	1.0
Rent	8.0	9.6	4.5	10.8	6.8	73.7	10.8	15.8	7.9	11.7	8.7
Personnel Expenses	16.7	4.3	21.7	21.7	15.0	87.6	19.0	9.9	22.4	21.7	15.5
Financial Expenses	6.7	5.1	6.3	8.1	6.7	99.7	6.8	5.1	6.4	8.1	6.7
Bank Interest & Charges	4.5	3.9	5.0	6.0	2.6	92.6	4.8	3.9	5.2	6.2	3.3
Professional Fees	1.6	1.2	0.7	2.1	2.1	74.8	2.1	3.5	1.3	2.2	2.2
Franchise Fees	0.7	...	...	...	...	14.6	4.6	-	-	-	-
Sales and Admin. Expenses	16.1	22.7	22.2	12.3	9.7	100.0	16.1	22.7	22.2	12.3	9.7
Advertising	4.2	4.3	8.1	2.2	2.7	85.6	4.9	5.2	12.9	2.4	2.7
Supplies	6.4	3.9	6.9	9.2	4.7	95.9	6.7	3.9	7.4	9.2	5.1
Delivery	5.5	14.6	7.2	1.0	2.3	84.9	6.4	15.2	7.9	1.5	2.4
Other Expenses	27.3	49.8	22.6	11.3	34.0	97.5	28.0	50.4	23.3	11.9	34.0
Profit (loss)	-15.0	-16.9	-51.8	1.5	2.9	92.2	-16.3	-16.9	-51.8	1.5	4.2
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9912 - Video Movies and Audio-Visual Equipment Rental

Businesses primarily engaged in renting and leasing audio-visual equipment such as: audio-visual equipment rental and leasing, tape recorder rental television rental, video cassette recorder rental and video movie rental

TABLE 2. Balance Sheet Profile for 1985
Ontario, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	952	238	238	238	238
Businesses in sample	51				
Low sales value (\$000's)	(1)	(1)	32	43	73
High sales value (\$000's)	(1)	32	43	73	(1)
Average (\$000's)					
Assets					
Cash	2	-	2	2	3
Accounts and Notes Receivable	2	-	3	-	6
Inventory	4	2	1	2	12
Other Current Assets	2	-	-	1	8
Total Current Assets	11	2	6	4	30
Fixed Assets	72	6	53	61	149
Less: Accum. Dep. on Fixed Assets	26	1	16	15	65
Other Assets	2	-	1	1	7
Total Assets	59	7	44	51	122
Liabilities and Equity					
Current Loans	8	2	12	8	7
Other Current Liabilities	12	-	7	10	29
Total Current Liabilities	20	3	19	18	36
Mortgages Payable	5	-	-	-	20
Long Term Debt	4	-	1	8	5
Other Liabilities	12	-	12	19	13
Total Liabilities	41	3	33	45	74
Total Equity	18	4	11	6	48

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Ontario, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	952	238	238	238	238
Businesses in sample	51				
Low sales value (\$000's)	(1)	(1)	32	43	73
High sales value (\$000's)	(1)	32	43	73	(1)
Average					
Liquidity Ratio					
Current ratio (times)	1.6	11.6	0.4	0.3	1.2
Leverage Ratios					
Debt/Equity ratio (times)	13.4	0.8	-0.6	35.2	4.1
Interest Coverage ratio (times)	27.7	12.0	...	89.1	1.9
Debt ratio (times)	0.8	0.4	0.9	0.9	0.5

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Ontario, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	48	--	--	--	--
Businesses in sample	1				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	X	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	X	--	--	--	--
Increase (Decrease) in Net Working Capital	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Ontario, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	503	424,603	16,370	95	110
less than 20	486	24,970	1,142	95	110
20 - 99	12	10,054	449	-	-
100 - 499	X	X	413	-	-
500 and over	3	X	14,366	-	-
1985					
Total	706	576,604	18,865	116	...
less than 20	680	35,844	1,474	116	-
20 - 99	19	15,522	634	-	-
100 - 499	4	15,063	619	-	-
500 and over	3	510,175	16,138	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Ontario, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	111	26	29	27	29
Total Sales \$	9,353	339	874	1,496	6,644
Total Expense \$	8,829	207	872	1,328	6,422
Net Profit (loss) \$	524	132	2	168	222
Businesses reporting a profit (No.)	81	24	17	21	19
Total Sales \$	5,082	310	478	1,149	3,145
Total Expense \$	3,871	174	387	822	2,488
Net Profit \$	1,211	136	91	327	657
Businesses reporting loss (No.)	30	2	12	6	10
Total Sales \$	4,271	29	396	347	3,499
Total Expense \$	4,958	33	485	506	3,934
Net Loss \$	-687	-4	-89	-159	-435
1983					
All Businesses (No.)	278	69	62	77	70
Total Sales \$	28,539	1,393	1,825	4,509	20,812
Total Expense \$	26,570	1,507	1,361	3,813	19,889
Net Profit (loss) \$	1,969	-114	464	696	923
Businesses reporting a profit (No.)	181	28	53	58	42
Total Sales \$	16,627	584	1,567	3,433	11,043
Total Expense \$	13,577	432	1,060	2,457	9,628
Net Profit \$	3,050	152	507	976	1,415
Businesses reporting a loss (No.)	97	41	9	19	28
Total Sales \$	11,912	809	258	1,076	9,769
Total Expense \$	12,993	1,075	301	1,356	10,261
Net Loss \$	-1,081	-266	-43	-280	-492
1984					
All Businesses (No.)	698	170	177	150	201
Total Sales \$	80,602	2,539	5,520	11,613	60,930
Total Expense \$	74,661	3,058	5,174	10,152	56,277
Net Profit (loss) \$	5,941	-519	346	1,461	4,653
Businesses reporting a profit (No.)	465	80	80	126	179
Total Sales \$	66,986	990	2,787	9,959	53,250
Total Expense \$	58,981	579	1,821	8,274	48,307
Net Profit \$	8,005	411	966	1,685	4,943
Businesses reporting a loss (No.)	233	90	97	24	22
Total Sales \$	13,616	1,549	2,733	1,654	7,680
Total Expense \$	15,680	2,479	3,353	1,878	7,970
Net Loss \$	-2,064	-930	-620	-224	-290
1985					
All Businesses (No.)	959	238	208	265	248
Total Sales \$	85,075	5,324	7,710	14,473	57,568
Total Expense \$	84,175	5,808	10,204	13,656	54,507
Net Profit (loss) \$	900	-484	-2,494	817	3,061
Businesses reporting a profit (No.)	524	63	81	153	227
Total Sales \$	66,384	1,363	2,943	8,602	53,476
Total Expense \$	59,721	989	1,805	6,803	50,124
Net Profit \$	6,663	374	1,138	1,799	3,352
Businesses reporting a loss (No.)	435	175	127	112	21
Total Sales \$	18,691	3,961	4,767	5,871	4,092
Total Expense \$	24,454	4,819	8,399	6,853	4,383
Net Loss \$	-5,763	-858	-3,632	-982	-291

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Ontario, Welding (SIC 9942)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,292	323	323	323	323
Businesses in sample	64				
Low sales value (\$000's)	(1)	(1)	18	51	113
High sales value (\$000's)	(1)	18	51	113	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	17.2	23.8	16.0	19.7	9.4	100.0	17.2	23.8	16.0	19.7	9.4
Mortgage Interest	0.1	...	...	...	...	4.5	2.3	-	-	-	-
Depreciation	5.9	11.1	2.6	7.6	2.5	90.9	6.5	12.5	3.2	7.7	2.7
Repairs & Maintenance	1.2	0.4	1.4	1.7	1.2	61.2	1.9	2.0	3.1	1.9	1.3
Heat, Light & Telephone	3.7	3.7	5.0	4.6	1.6	92.7	4.0	4.6	5.5	4.6	1.6
Business & Property Tax	1.1	1.1	0.9	1.7	0.7	76.3	1.4	1.8	1.1	1.9	1.0
Insurance	2.1	2.7	2.3	1.8	1.7	87.8	2.4	3.4	2.8	1.9	1.8
Rent	3.1	4.8	3.8	2.1	1.7	55.4	5.5	12.1	7.1	4.1	2.2
Personnel Expenses	20.3	6.5	23.3	18.6	32.4	71.7	28.3	11.0	33.8	27.9	35.1
Financial Expenses	3.2	2.3	3.6	4.6	2.2	92.2	3.5	2.9	4.1	4.6	2.2
Bank Interest & Charges	2.1	1.3	2.9	2.7	1.4	75.4	2.7	2.2	3.9	3.8	1.4
Professional Fees	1.1	1.0	0.7	1.9	0.8	84.9	1.3	1.4	0.9	2.0	0.8
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	12.6	19.6	11.9	11.1	8.1	97.9	12.9	19.6	12.9	11.1	8.1
Advertising	1.0	1.5	0.7	1.4	0.6	60.4	1.7	5.3	1.6	1.4	0.8
Supplies	6.6	10.7	7.5	4.0	4.3	91.8	7.2	13.4	8.7	4.0	4.3
Delivery	5.0	7.3	3.7	5.7	3.3	91.8	5.4	8.2	4.4	5.7	3.5
Other Expenses	25.8	16.1	24.0	24.1	38.6	92.4	27.9	23.5	24.0	24.1	38.6
Profit (loss)	20.9	31.7	21.2	21.8	9.3	100.0	20.9	31.7	21.2	21.8	9.3
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 9942 - Welding

Business primarily engaged in repair work by welding such as, acetylene welding service, blacksmith service, brazing welding service, electric welding service (exc. construction site), welding repair work, and welding shops

TABLE 2. Balance Sheet Profile for 1985
Ontario, Welding (SIC 9942)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,292	323	323	323	323
Businesses in sample	64				
Low sales value (\$000's)	(1)	(1)	18	51	113
High sales value (\$000's)	(1)	18	51	113	(1)
Average (\$000's)					
Assets					
Cash	3	-	1	4	8
Accounts and Notes Receivable	12	-	1	4	42
Inventory	6	-	1	5	17
Other Current Assets	2	-	-	1	5
Total Current Assets	23	-	3	14	72
Fixed Assets	29	2	5	35	71
Less: Accum. Dep. on Fixed Assets	15	1	4	15	39
Other Assets	2	-	-	-	6
Total Assets	38	1	3	35	110
Liabilities and Equity					
Current Loans	7	-	-	2	26
Other Current Liabilities	10	-	1	3	37
Total Current Liabilities	17	-	1	5	63
Mortgages Payable	1	-	-	2	2
Long Term Debt	4	1	-	12	2
Other Liabilities	6	-	-	16	8
Total Liabilities	28	1	1	34	75
Total Equity	10	-	2	-	35

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Ontario, Welding (SIC 9942)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,292	323	323	323	323
Businesses in sample	64				
Low sales value (\$000's)	(1)	(1)	18	51	113
High sales value (\$000's)	(1)	18	51	113	(1)
Average					
Liquidity Ratio					
Current ratio (times)	2.8	0.5	3.2	4.5	1.4
Leverage Ratios					
Debt/Equity ratio (times)	-26.9	2.1	0.4	-73.4	3.4
Interest Coverage ratio (times)	88.9	123.6	114.8	25.1	94.7
Debt ratio (times)	0.8	0.7	0.3	1.1	0.7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Ontario, Welding (SIC 9942)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	178	--	--	--	--
Businesses in sample	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	21	--	--	--	--
Sale of Fixed Assets	5		--	--	--
Increase in Long Term Debt	-	--	--	--	--
Advances From Owners and Affiliates	-	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	6	--	--	--	--
Total	33	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	19	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	5	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	1	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	25	--	--	--	--
Increase (Decrease) in Net Working Capital	8	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Ontario, Welding (SIC 9942)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	575	33,279	1,715	70	38
less than 20	561	25,263	1,302	69	37
20 - 99	14	8,016	413	1	1
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	605	53,882	2,925	72	...
less than 20	574	32,997	1,790	69	
20 - 99	30	X	1,019	3	
100 - 499	X	X	116	-	
500 and over	-	-	-	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Ontario, Welding (SIC 9942)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	1,075	261	276	265	273
Total Sales \$	89,597	3,855	7,610	13,826	64,306
Total Expense \$	78,355	2,900	5,482	10,341	59,632
Net Profit (loss) \$	11,242	955	2,128	3,485	4,674
Businesses reporting a profit (No.)	895	223	244	219	209
Total Sales \$	67,993	3,286	6,759	11,400	46,548
Total Expense \$	55,133	2,126	4,502	7,722	40,783
Net Profit \$	12,860	1,160	2,257	3,678	5,765
Businesses reporting loss (No.)	180	38	32	46	64
Total Sales \$	21,604	569	851	2,426	17,758
Total Expense \$	23,222	774	980	2,619	18,849
Net Loss \$	-1,618	-205	-129	-193	-1,091
1983					
All Businesses (No.)	777	187	201	194	195
Total Sales \$	73,598	3,076	5,720	10,145	54,657
Total Expense \$	67,201	2,093	4,250	8,146	52,712
Net Profit (loss) \$	6,397	983	1,470	1,999	1,945
Businesses reporting a profit (No.)	664	179	179	172	134
Total Sales \$	51,288	2,969	5,115	8,986	34,218
Total Expense \$	43,090	1,944	3,508	6,870	30,768
Net Profit \$	8,198	1,025	1,607	2,116	3,450
Businesses reporting a loss (No.)	113	8	22	22	61
Total Sales \$	22,310	107	605	1,159	20,439
Total Expense \$	24,111	149	742	1,276	21,944
Net Loss \$	-1,801	-42	-137	-117	-1,505
1984					
All Businesses (No.)	1,176	277	303	301	295
Total Sales \$	105,774	3,805	6,758	14,161	81,050
Total Expense \$	94,511	2,780	4,733	12,716	74,282
Net Profit (loss) \$	11,263	1,025	2,025	1,445	6,768
Businesses reporting a profit (No.)	1,021	250	247	245	279
Total Sales \$	91,928	3,418	5,669	11,050	71,791
Total Expense \$	78,585	2,307	3,364	8,240	64,674
Net Profit \$	13,343	1,111	2,305	2,810	7,117
Businesses reporting a loss (No.)	155	27	56	56	16
Total Sales \$	13,846	387	1,089	3,111	9,259
Total Expense \$	15,926	473	1,369	4,476	9,608
Net Loss \$	-2,080	-86	-280	-1,365	-349
1985					
All Businesses (No.)	1,293	322	317	328	326
Total Sales \$	133,282	4,775	10,936	22,244	95,327
Total Expense \$	114,807	3,413	8,520	16,896	85,978
Net Profit (loss) \$	18,475	1,362	2,416	5,348	9,349
Businesses reporting a profit (No.)	1,137	286	231	322	298
Total Sales \$	120,022	4,201	7,943	21,682	86,196
Total Expense \$	100,790	2,697	5,233	16,223	76,637
Net Profit \$	19,232	1,504	2,710	5,459	9,559
Businesses reporting a loss (No.)	156	36	86	6	28
Total Sales \$	13,260	574	2,993	562	9,131
Total Expense \$	14,017	716	3,287	673	9,341
Net Loss \$	-757	-142	-294	-111	-210

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Ontario, Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	5,421	1,355	1,355	1,355	1,356
Businesses in sample	238				
Low sales value (\$000's)	(1)	(1)	17	27	60
High sales value (\$000's)	(1)	17	27	60	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	10.9	14.2	10.8	11.8	6.9	99.2	11.0	14.4	10.8	11.8	7.0
Mortgage Interest	0.1	...	...	...	...	2.3	6.4	...	-	...	...
Depreciation	3.8	6.2	3.6	3.2	2.2	77.1	4.9	8.6	5.6	4.2	2.3
Repairs & Maintenance	0.8	0.7	0.9	0.8	0.6	35.7	2.1	2.0	3.3	2.2	1.4
Heat, Light & Telephone	2.2	1.7	2.9	2.6	1.6	77.1	2.9	3.1	3.3	3.3	1.9
Business & Property Tax	0.5	0.3	0.2	1.2	0.2	55.0	0.9	0.8	0.5	1.8	0.3
Insurance	1.8	2.5	1.9	1.6	1.0	79.2	2.2	3.3	2.3	2.2	1.2
Rent	1.7	2.5	1.3	2.2	1.0	37.9	4.6	6.2	4.3	6.3	2.2
Personnel Expenses	25.0	11.5	18.4	23.5	46.4	84.3	29.7	16.2	23.4	26.1	47.8
Financial Expenses	2.8	1.4	3.3	3.7	2.8	89.0	3.1	1.8	3.6	4.0	3.0
Bank Interest & Charges	1.5	0.9	1.4	2.7	1.1	76.7	2.0	1.7	2.0	3.1	1.2
Professional Fees	1.1	0.5	1.8	1.0	1.3	78.7	1.4	0.8	2.2	1.1	1.4
Franchise Fees	0.1	...	...	...	...	1.5	8.2	-	-	...	...
Sales and Admin. Expenses	16.4	21.1	16.4	16.0	12.1	98.8	16.6	21.7	16.4	16.0	12.3
Advertising	1.6	1.0	1.8	1.3	2.0	67.4	2.3	2.1	3.0	1.7	2.5
Supplies	5.8	6.3	6.0	6.2	4.8	94.7	6.2	6.6	6.7	6.3	5.0
Delivery	9.0	13.7	8.6	8.5	5.3	91.0	9.9	14.4	10.3	9.0	5.8
Other Expenses	18.7	14.9	19.8	19.7	20.2	93.9	19.9	16.9	21.4	20.6	20.4
Profit (loss)	26.2	36.9	31.3	25.3	11.6	99.2	26.5	36.9	31.3	25.3	12.0
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 995 Services to Buildings and Dwellings

Businesses primarily engaged in disinfecting and exterminating, window cleaning, janitorial and other services to buildings and dwellings

TABLE 2. Balance Sheet Profile for 1985
Ontario, Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	5,421	1,355	1,355	1,355	1,356
Businesses in sample	238				
Low sales value (\$000's)	(1)	(1)	17	27	60
High sales value (\$000's)	(1)	17	27	60	(1)
Average (\$000's)					
Assets					
Cash	3	-	2	2	6
Accounts and Notes Receivable	5	-	-	1	17
Inventory	1	-	-	-	4
Other Current Assets	2	-	-	2	7
Total Current Assets	10	-	2	5	34
Fixed Assets	11	1	2	6	36
Less: Accum. Dep. on Fixed Assets	6	1	1	3	20
Other Assets	1	-	-	1	3
Total Assets	17	1	4	10	54
Liabilities and Equity					
Current Loans	2	-	-	2	8
Other Current Liabilities	6	-	1	5	19
Total Current Liabilities	9	-	1	7	27
Mortgages Payable	1	-	-	-	2
Long Term Debt	1	-	-	-	3
Other Liabilities	2	-	-	2	7
Total Liabilities	12	-	2	9	39
Total Equity	5	1	2	1	15

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Ontario, Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	5,421	1,355	1,355	1,355	1,356
Businesses in sample	238				
Low sales value (\$000's)	(1)	(1)	17	27	60
High sales value (\$000's)	(1)	17	27	60	(1)
Average					
Liquidity Ratio					
Current ratio (times)	3.5	23.1	2.4	2.5	2.0
Leverage Ratios					
Debt/Equity ratio (times)	-3.2	0.4	5.2	5.3	-13.6
Interest Coverage ratio (times)	101.2	211.1	112.5	76.3	50.8
Debt ratio (times)	0.7	0.2	0.5	0.8	0.7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Ontario, Services to Buildings and Dwellings (SIC 995)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	971	--	--	--	--
Businesses in sample	17				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	12	--	--	--	--
Sale of Fixed Assets	1	--	--	--	--
Increase in Long Term Debt	3	--	--	--	--
Advances From Owners and Affiliates	1	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	19	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	5	--	--	--	--
Payment of Dividends	3	--	--	--	--
Repayment of Long Term Debt	5	--	--	--	--
Current Portion of Long Term Debt	1	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	5	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	20	--	--	--	--
Increase (Decrease) in Net Working Capital	-1	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Ontario, Services to Buildings and Dwellings (SIC 995)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	2,286	217,148	22,652	455	327
less than 20	2,122	59,973	6,040	442	318
20 - 99	129	43,212	4,421	11	7
100 - 499	29	45,917	4,912	1	2
500 and over	6	68,046	7,279	1	-
1985					
Total	2,623	268,825	28,135	392	-
less than 20	2,412	74,670	7,337	383	-
20 - 99	169	61,762	6,507	6	-
100 - 499	32	53,798	5,807	3	-
500 and over	10	78,595	8,484	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Ontario, Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	3,972	992	991	994	995
Total Sales \$	246,299	13,522	21,555	38,153	173,069
Total Expense \$	203,787	7,678	13,657	25,697	156,755
Net Profit (loss) \$	42,512	5,844	7,898	12,456	16,314
Businesses reporting a profit (No.)	3,487	912	913	917	745
Total Sales \$	192,483	12,436	19,907	34,900	125,240
Total Expense \$	146,997	6,378	11,643	22,062	106,914
Net Profit \$	45,486	6,058	8,264	12,838	18,326
Businesses reporting loss (No.)	485	80	78	77	250
Total Sales \$	53,816	1,086	1,648	3,253	47,829
Total Expense \$	56,790	1,300	2,014	3,635	49,841
Net Loss \$	-2,974	-214	-366	-382	-2,012
1983					
All Businesses (No.)	4,338	1,074	1,092	1,087	1,085
Total Sales \$	274,162	14,158	23,037	39,801	197,166
Total Expense \$	226,579	7,133	14,110	26,623	178,713
Net Profit (loss) \$	47,583	7,025	8,927	13,178	18,453
Businesses reporting a profit (No.)	3,958	1,013	1,002	1,029	914
Total Sales \$	236,735	13,350	21,222	37,591	164,572
Total Expense \$	186,394	6,189	12,064	24,176	143,965
Net Profit \$	50,341	7,161	9,158	13,415	20,607
Businesses reporting a loss (No.)	380	61	90	58	171
Total Sales \$	37,427	808	1,815	2,210	32,594
Total Expense \$	40,185	944	2,046	2,447	34,748
Net Loss \$	-2,758	-136	-231	-237	-2,154
1984					
All Businesses (No.)	5,001	1,240	1,261	1,247	1,253
Total Sales \$	342,881	16,526	28,041	51,232	247,082
Total Expense \$	288,887	10,366	16,883	38,104	223,534
Net Profit (loss) \$	53,994	6,160	11,158	13,128	23,548
Businesses reporting a profit (No.)	4,434	997	1,175	1,112	1,150
Total Sales \$	320,564	13,443	26,102	45,731	235,288
Total Expense \$	256,495	6,727	14,198	29,949	205,621
Net Profit \$	64,069	6,716	11,904	15,782	29,667
Businesses reporting a loss (No.)	567	243	86	135	103
Total Sales \$	22,317	3,083	1,939	5,501	11,794
Total Expense \$	32,392	3,639	2,685	8,155	17,913
Net Loss \$	-10,075	-556	-746	-2,654	-6,119
1985					
All Businesses (No.)	5,421	1,354	1,350	1,358	1,359
Total Sales \$	389,761	18,017	29,668	52,885	289,191
Total Expense \$	333,671	11,501	20,367	34,825	266,978
Net Profit (loss) \$	56,090	6,516	9,301	18,060	22,213
Businesses reporting a profit (No.)	4,900	1,241	1,246	1,246	1,167
Total Sales \$	339,081	16,682	27,546	48,697	246,156
Total Expense \$	280,444	9,804	17,855	29,858	222,927
Net Profit \$	58,637	6,878	9,691	18,839	23,229
Businesses reporting a loss (No.)	521	113	104	112	192
Total Sales \$	50,680	1,335	2,122	4,188	43,035
Total Expense \$	53,227	1,697	2,512	4,967	44,051
Net Loss \$	-2,547	-362	-390	-779	-1,016

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Ontario, Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	3,856	964	964	964	964
Businesses in sample	163				
Low sales value (\$000's)	(1)	(1)	16	26	59
High sales value (\$000's)	(1)	16	26	59	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	9.0	13.9	10.0	6.9	5.7	98.9	9.1	14.2	10.0	6.9	5.8
Mortgage Interest	0.1	...	...	...	...	1.1	10.3	...	-	...	...
Depreciation	3.6	6.3	4.0	2.4	2.0	77.3	4.7	8.6	6.2	3.1	2.2
Repairs & Maintenance	0.5	0.8	0.2	0.4	0.5	33.1	1.5	2.4	0.7	1.7	1.2
Heat, Light & Telephone	1.7	1.2	2.6	1.6	1.2	73.6	2.2	2.6	3.2	2.1	1.4
Business & Property Tax	0.2	0.2	0.2	0.4	0.2	50.1	0.5	0.6	0.4	0.6	0.2
Insurance	1.7	2.7	2.0	1.0	1.0	77.3	2.2	3.5	2.6	1.6	1.1
Rent	1.2	2.2	1.0	1.0	0.8	34.0	3.6	6.1	4.2	2.7	2.0
Personnel Expenses	27.9	12.4	15.5	30.7	51.9	84.0	33.2	17.8	20.3	33.3	53.5
Financial Expenses	2.7	1.2	3.7	3.2	2.7	88.2	3.1	1.6	4.0	3.5	2.9
Bank Interest & Charges	1.4	0.7	1.5	2.2	1.0	75.6	1.8	1.4	2.1	2.7	1.0
Professional Fees	1.2	0.5	2.2	1.0	1.2	79.0	1.5	0.9	2.5	1.1	1.3
Franchise Fees	0.1	...	...	...	...	1.6	9.5	-	-	-	-
Sales and Admin. Expenses	15.4	18.9	14.5	17.8	10.6	98.4	15.7	19.6	14.5	17.8	10.9
Advertising	1.2	0.8	1.4	0.8	1.8	64.9	1.8	1.9	2.2	1.0	2.5
Supplies	5.9	6.0	5.5	7.3	4.8	93.3	6.3	6.3	6.3	7.4	5.1
Delivery	8.4	12.1	7.7	9.8	4.0	89.3	9.4	13.0	9.9	10.1	4.5
Other Expenses	17.0	13.4	21.4	15.4	17.8	94.4	18.0	16.1	22.4	15.6	17.9
Profit (loss)	28.0	40.3	34.9	26.0	11.3	98.9	28.3	40.3	34.9	26.0	11.8
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 9953 - Janitorial Services

Businesses primarily engaged in cleaning and maintenance of buildings and dwellings such as chair service, floor waxing, janitorial services, janitorial maintenance of buildings and dwellings and office cleaning.

TABLE 2. Balance Sheet Profile for 1985
Ontario, Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	3,856	964	964	964	964
Businesses in sample	163				
Low sales value (\$000's)	(1)	(1)	16	26	59
High sales value (\$000's)	(1)	16	26	59	(1)
Average (\$000's)					
Assets					
Cash	2	-	2	1	4
Accounts and Notes Receivable	5	-	-	2	19
Inventory	-	-	-	-	1
Other Current Assets	3	-	-	3	8
Total Current Assets	10	-	3	5	33
Fixed Assets	8	1	3	4	26
Less: Accum. Dep. on Fixed Assets	5	1	1	2	15
Other Assets	1	-	-	1	3
Total Assets	15	1	5	9	47
Liabilities and Equity					
Current Loans	2	-	-	1	7
Other Current Liabilities	7	-	1	6	19
Total Current Liabilities	8	-	1	7	26
Mortgages Payable	-	-	-	-	-
Long Term Debt	1	-	-	-	3
Other Liabilities	1	-	1	-	4
Total Liabilities	11	-	2	7	33
Total Equity	5	-	3	2	14

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Ontario, Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	3,856	964	964	964	964
Businesses in sample	163				
Low sales value (\$000's)	(1)	(1)	16	26	59
High sales value (\$000's)	(1)	16	26	59	(1)
Average					
Liquidity Ratio					
Current ratio (times)	4.2	48.3	3.0	2.5	2.3
Leverage Ratios					
Debt/Equity ratio (times)	-3.4	0.5	6.9	7.4	-16.6
Interest Coverage ratio (times)	122.5	246.9	176.6	67.9	60.2
Debt ratio (times)	0.6	0.2	0.5	0.6	0.6

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Ontario, Janitorial Services (SIC 9953)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	645	--	--	--	--
Businesses in sample	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	10	--	--	--	--
Sale of Fixed Assets	-	--	--	--	--
Increase in Long Term Debt	3	--	--	--	--
Advances From Owners and Affiliates	1	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	14	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	4	--	--	--	--
Payment of Dividends	1	--	--	--	--
Repayment of Long Term Debt	4	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	6	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	15	--	--	--	--
Increase (Decrease) in Net Working Capital	-1	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Ontario, Services to Buildings and Dwellings (SIC 995)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	2,286	217,148	22,652	455	327
less than 20	2,122	59,973	6,040	442	318
20 - 99	129	43,212	4,421	11	7
100 - 499	29	45,917	4,912	1	2
500 and over	6	68,046	7,279	1	-
1985					
Total	2,623	268,825	28,135	392	...
less than 20	2,412	74,670	7,337	383	
20 - 99	169	61,762	6,507	6	
100 - 499	32	53,798	5,807	3	
500 and over	10	78,595	8,484	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Ontario, Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	2,531	623	642	628	638
Total Sales \$	123,732	8,318	13,209	22,178	80,027
Total Expense \$	96,343	4,260	8,169	14,059	69,855
Net Profit (loss) \$	27,389	4,058	5,040	8,119	10,172
Businesses reporting a profit (No.)	2,294	593	580	608	513
Total Sales \$	102,456	7,912	11,973	21,396	61,175
Total Expense \$	73,666	3,759	6,673	13,202	50,032
Net Profit \$	28,790	4,153	5,300	8,194	11,143
Businesses reporting loss (No.)	237	30	62	20	125
Total Sales \$	21,276	406	1,236	782	18,852
Total Expense \$	22,677	501	1,496	857	19,823
Net Loss \$	-1,401	-95	-260	-75	-971
1983					
All Businesses (No.)	2,884	713	724	720	727
Total Sales \$	153,966	9,442	14,922	24,451	105,151
Total Expense \$	121,435	4,458	8,737	15,477	92,763
Net Profit (loss) \$	32,531	4,984	6,185	8,974	12,388
Businesses reporting a profit (No.)	2,663	658	684	695	626
Total Sales \$	136,614	8,703	14,148	23,582	90,181
Total Expense \$	102,567	3,623	7,905	14,543	76,496
Net Profit \$	34,047	5,080	6,243	9,039	13,685
Businesses reporting a loss (No.)	221	55	40	25	101
Total Sales \$	17,352	739	774	869	14,970
Total Expense \$	18,868	835	832	934	16,267
Net Loss \$	-1,516	-96	-58	-65	-1,297
1984					
All Businesses (No.)	3,641	899	918	913	911
Total Sales \$	233,897	11,373	18,449	34,067	170,008
Total Expense \$	197,723	7,200	10,237	23,312	156,974
Net Profit (loss) \$	36,174	4,173	8,212	10,755	13,034
Businesses reporting a profit (No.)	3,241	696	874	849	822
Total Sales \$	217,690	8,902	17,687	31,503	159,598
Total Expense \$	172,941	4,243	9,396	18,738	140,564
Net Profit \$	44,749	4,659	8,291	12,765	19,034
Businesses reporting a loss (No.)	400	203	44	64	89
Total Sales \$	16,207	2,471	762	2,564	10,410
Total Expense \$	24,782	2,957	841	4,574	16,410
Net Loss \$	-8,575	-486	-79	-2,010	-6,000
1985					
All Businesses (No.)	3,857	959	916	1,016	966
Total Sales \$	258,497	12,506	19,697	38,129	188,165
Total Expense \$	217,986	7,587	12,724	24,201	173,474
Net Profit (loss) \$	40,511	4,919	6,973	13,928	14,691
Businesses reporting a profit (No.)	3,643	900	866	986	891
Total Sales \$	228,657	11,809	18,679	37,114	161,055
Total Expense \$	186,928	6,722	11,584	23,011	145,611
Net Profit \$	41,729	5,087	7,095	14,103	15,444
Businesses reporting a loss (No.)	214	59	50	30	75
Total Sales \$	29,840	697	1,018	1,015	27,110
Total Expense \$	31,058	865	1,140	1,190	27,863
Net Loss \$	-1,218	-168	-122	-175	-753

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Ontario, Ticket and Travel Agencies (SIC 9961)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,742	435	435	436	436
Businesses in sample	88				
Low sales value (\$000's)	(1)	(1)	35	121	276
High sales value (\$000's)	(1)	35	121	276	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	25.0	2.0	20.1	4.0	71.7	29.3	85.3	90.6	80.6	91.5	86.4
Occupancy Expenses	18.3	29.7	24.3	14.9	6.7	98.0	18.7	29.7	24.3	14.9	7.3
Mortgage Interest	-	...	-	...	...	0.9	4.6	-	...	-	-
Depreciation	1.8	3.1	2.6	1.1	0.7	82.7	2.2	5.0	2.7	1.5	0.7
Repairs & Maintenance	0.5	0.4	0.4	0.8	0.4	45.5	1.1	1.3	1.1	1.0	1.1
Heat, Light & Telephone	4.8	4.9	7.0	5.3	2.0	90.5	5.3	7.8	7.0	5.3	2.1
Business & Property Tax	1.9	2.0	3.7	1.4	0.4	87.6	2.1	2.9	3.7	1.6	0.4
Insurance	0.4	0.1	0.6	0.6	0.3	71.3	0.6	0.7	0.7	0.6	0.4
Rent	8.9	19.2	9.8	5.7	3.1	94.4	9.4	21.9	9.8	5.8	3.5
Personnel Expenses	38.2	51.8	43.9	45.8	13.0	92.5	41.3	71.6	43.9	46.7	13.7
Financial Expenses	4.7	4.5	6.2	5.9	1.8	93.3	5.0	6.2	6.2	5.9	1.9
Bank Interest & Charges	1.6	1.7	3.0	1.1	0.5	79.7	2.0	3.9	3.0	1.2	0.7
Professional Fees	2.7	2.8	2.6	3.9	1.3	91.2	2.9	3.8	2.7	4.0	1.4
Franchise Fees	0.4	...	...	...	...	6.7	6.3	-	-	-	-
Sales and Admin. Expenses	10.0	7.1	13.6	15.1	2.9	90.5	11.0	11.3	13.6	15.1	3.1
Advertising	4.6	3.5	5.8	6.9	1.5	79.2	5.8	9.9	7.4	6.9	1.7
Supplies	3.6	2.8	5.6	4.7	0.9	87.1	4.1	4.5	5.6	4.7	1.2
Delivery	1.7	0.8	1.8	3.4	0.3	63.2	2.6	2.9	3.0	3.5	0.6
Fuel Expense	0.1	...	-	...	...	5.8	1.9	-	-	-	-
Other Expenses	5.9	0.4	8.0	8.6	5.0	76.3	7.7	0.8	10.4	9.9	5.5
Profit (loss)	-2.1	4.5	-16.1	5.7	-1.2	100.0	-2.1	4.5	-16.1	5.7	-1.2
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9961 - Ticket and Travel Agencies

Businesses primarily engaged in furnishing travel information, acting as agents in arranging tours, accommodation and transportation for travellers or acting as independent agencies for transportation establishments

TABLE 2. Balance Sheet Profile for 1985
Ontario, Ticket and Travel Agencies (SIC 9961)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,742	435	435	436	436
Businesses in sample	88				
Low sales value (\$000's)	(1)	(1)	35	121	276
High sales value (\$000's)	(1)	35	121	276	(1)
Average (\$000's)					
Assets					
Cash	28	9	14	26	60
Accounts and Notes Receivable	32	3	30	65	20
Inventory	-	-	-	-	-
Other Current Assets	12	2	3	20	21
Total Current Assets	72	13	47	111	102
Fixed Assets	29	4	16	22	71
Less: Accum. Dep. on Fixed Assets	9	1	8	9	18
Other Assets	7	6	2	11	10
Total Assets	98	22	57	135	164
Liabilities and Equity					
Current Loans	15	4	14	15	25
Other Current Liabilities	39	4	38	64	43
Total Current Liabilities	54	8	52	78	68
Mortgages Payable	1	-	-	1	2
Long Term Debt	1	-	-	1	1
Other Liabilities	35	18	12	43	67
Total Liabilities	91	26	64	122	137
Total Equity	8	-4	-8	13	27

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Ontario, Ticket and Travel Agencies (SIC 9961)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,742	435	435	436	436
Businesses in sample	88				
Low sales value (\$000's)	(1)	(1)	35	121	276
High sales value (\$000's)	(1)	35	121	276	(1)
Average					
Liquidity Ratio					
Current ratio (times)	2.0	2.7	1.2	1.8	2.9
Leverage Ratios					
Debt/Equity ratio (times)	-0.2	-1.1	-2.5	2.6	-
Interest Coverage ratio (times)	...	...	...	19.2	12.6
Debt ratio (times)	1.1	1.1	1.5	1.0	1.0

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Ontario, Ticket and Travel Agencies (SIC 9961)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,004	--	--	--	--
Businesses in sample	17				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	31	--	--	--	--
Sale of Fixed Assets	1	--	--	--	--
Increase in Long Term Debt	1	--	--	--	--
Advances From Owners and Affiliates	4	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	11	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	1	--	--	--	--
Other Sources	-	--	--	--	--
Total	48	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	4	--	--	--	--
Payment of Dividends	3	--	--	--	--
Repayment of Long Term Debt	2	--	--	--	--
Current Portion of Long Term Debt	1	--	--	--	--
Purchase of Investments	1	--	--	--	--
Repayment of Adv. From Owners and Affil.	1	--	--	--	--
Decrease in Equity	1	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	15	--	--	--	--
Total	27	--	--	--	--
Increase (Decrease) in Net Working Capital	21	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Ontario, Ticket and Travel Agencies (SIC 9961)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	1,318	110,742	7,921	166	124
less than 20	1,253	58,270	4,182	164	122
20 - 99	53	21,672	1,560	2	2
100 - 499	10	X	1,154	-	-
500 and over	X	X	1,025	-	-
1985					
Total	1,358	141,457	7,755	119	...
less than 20	1,303	77,268	4,244	111	
20 - 99	40	21,408	1,168	5	
100 - 499	12	23,757	1,301	2	
500 and over	3	19,024	1,042	1	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment: Payroll and Hours, Statistics Canada, Catalogue No 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Ontario, Ticket and Travel Agencies (SIC 9961)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	927	232	229	233	233
Total Sales \$	278,710	8,993	22,567	53,223	193,927
Total Expense \$	274,409	9,251	20,386	52,290	192,482
Net Profit (loss) \$	4,301	-258	2,181	933	1,445
Businesses reporting a profit (No.)	590	147	170	154	119
Total Sales \$	155,757	5,759	16,368	34,304	99,326
Total Expense \$	143,999	4,722	13,430	30,386	95,461
Net Profit \$	11,758	1,037	2,938	3,918	3,865
Businesses reporting loss (No.)	337	85	59	79	114
Total Sales \$	122,953	3,234	6,199	18,919	94,601
Total Expense \$	130,410	4,529	6,956	21,904	97,021
Net Loss \$	-7,457	-1,295	-757	-2,985	-2,420
1983					
All Businesses (No.)	883	220	221	220	222
Total Sales \$	291,942	8,570	23,369	56,162	203,841
Total Expense \$	283,570	8,824	21,553	53,240	199,953
Net Profit (loss) \$	8,372	-254	1,816	2,922	3,888
Businesses reporting a profit (No.)	568	130	149	146	143
Total Sales \$	196,528	5,333	15,774	37,716	137,705
Total Expense \$	182,188	4,011	12,908	33,535	131,734
Net Profit \$	14,340	1,322	2,866	4,181	5,971
Businesses reporting a loss (No.)	315	90	72	74	79
Total Sales \$	95,414	3,237	7,595	18,446	66,136
Total Expense \$	101,382	4,813	8,645	19,705	68,219
Net Loss \$	-5,968	-1,576	-1,050	-1,259	-2,083
1984					
All Businesses (No.)	1,118	233	292	313	280
Total Sales \$	386,929	5,907	25,592	79,558	275,872
Total Expense \$	377,227	6,011	32,888	72,943	265,385
Net Profit (loss) \$	9,702	-104	-7,296	6,615	10,487
Businesses reporting a profit (No.)	824	147	216	216	245
Total Sales \$	310,038	4,260	18,551	51,906	235,321
Total Expense \$	284,498	2,951	14,185	43,308	224,054
Net Profit \$	25,540	1,309	4,366	8,598	11,267
Businesses reporting a loss (No.)	294	86	76	97	35
Total Sales \$	76,891	1,647	7,041	27,652	40,551
Total Expense \$	92,729	3,060	18,703	29,635	41,331
Net Loss \$	-15,838	-1,413	-11,662	-1,983	-780
1985					
All Businesses (No.)	1,743	426	402	465	450
Total Sales \$	421,556	10,920	33,988	83,255	293,393
Total Expense \$	416,895	9,952	36,753	78,869	291,321
Net Profit (loss) \$	4,661	968	-2,765	4,386	2,072
Businesses reporting a profit (No.)	1,029	315	77	334	303
Total Sales \$	287,757	6,954	6,570	61,188	213,045
Total Expense \$	270,044	4,435	4,988	55,698	204,923
Net Profit \$	17,713	2,519	1,582	5,490	8,122
Businesses reporting a loss (No.)	714	111	325	131	147
Total Sales \$	133,799	3,966	27,418	22,067	80,348
Total Expense \$	146,851	5,517	31,765	23,171	86,398
Net Loss \$	-13,052	-1,551	-4,347	-1,104	-6,050

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

Appendix A

Selected Publications Relating to Small Business

Catalogue

61-231 **Small Business in Canada: A Statistical Profile 1982-1984**, Bil.

61-521 **Small Business in Canada: A Statistical Profile 1981-1983**, (Annual), Bil.

These publications provide a detailed distribution of businesses by size and by province for all industries where small businesses have a significant presence. At the Canada level, balance sheet and income statement data are displayed.

61-522 **Sales per Selling Area of Independent Retailers - 1986**, Bil.

This study covers 37 kinds of retail business. Data are presented in quartile ranges based on average sales per square foot/metre of selling area and average sales per square foot/metre of total area by kind of business for Canada, provinces and territories.

Small Business Profiles (Annual)

61-601E Canada

61-602E Newfoundland

61-603E Prince Edward Island

61-604E Nova Scotia

61-605E New Brunswick

61-606E Quebec

61-607E Ontario

61-608E Manitoba

61-609E Saskatchewan

61-610E Alberta

61-611E British Columbia

61-612E Yukon

61-613E Northwest Territories

61-614E (SIC 622)	Appliance, Television, Radio and Stereo Stores
61-614E (SIC 971)	Barber and Beauty Shops
61-614E (SIC 7721)	Computer Services
61-614E (SIC 4564)	Dry Bulk Materials Trucking Industry
61-614E (SIC 6151)	Fabric and Yarn Stores
61-614E (SIC 6331)	Gasoline Service Stations
61-614E (SIC 6413)	General Merchandise Stores
61-614E (SIC 6412)	General Stores
61-614E (SIC 6582)	Gift, Novelty and Souvenir Stores
61-614E (SIC 9911)	Industrial Machinery and Equipment Rental and Leasing
61-614E (SIC 7611)	Insurance and Real Estate Agencies
61-614E (SIC 9953)	Janitorial Services
61-614E (SIC 972)	Laundries and Cleaners
61-614E (SIC 9211 & 9212)	Licensed and Unlicensed Restaurants
61-614E (SIC 7771)	Management Consulting Services
61-614E (SIC 4231)	Masonry Contractors
61-614E (SIC 6141)	Miscellaneous Clothing Stores
61-614E (SIC 9111 & 9112)	Motels, Hotels and Motor Hotels
61-614E (SIC 751)	Operators of Buildings and Dwellings
61-614E (SIC 7512)	Operators of Non-Residential Buildings
61-614E (SIC 6031)	Pharmacies
61-614E (SIC 4241)	Plumbing Contractors
61-614E (SIC 995)	Services to Buildings and Dwellings
61-614E (SIC 4011)	Single Family Housing Contractors
61-614E (SIC 6012)	Specialty Food Stores
61-614E (SIC 6541)	Sporting Goods Stores

Appendix A - concluded

Selected Publications Relating to Small Business

61-614E (SIC 9213)	Take-Out Food Services
61-614E (SIC 4581)	Taxicab Industry
61-614E (SIC 9961)	Ticket and Travel Agencies
61-614E (SIC 6342)	Tire, Battery, Parts and Accessories Stores
61-614E (SIC 658)	Toy, Hobby, Novelty and Souvenir Stores
61-614E (SIC 456)	Truck Transport Industry
61-614E (SIC 9912)	Video Movies and Audio-Visual Equipment Rental
61-614E (SIC 9942)	Welding

These publications display liquidity ratios, leverage and operating ratios plus information on each industry's distribution of businesses, sales and wages. All this information is portrayed by province and size of business i.e. sales quartiles.

Employment Changes By Province, Industry Classification, Business Size and Business Status (Annual)

Depicts the number of jobs created or lost by new employers, continuing businesses and businesses no longer in operation. These data, by business size, province and major industry group from 1978 to 1985, are available on a cost-recovery basis.

